C. G. F. 7]

D Dis 482/54

GOVERNMENT OF COORG

..... File No.....

Serial No.....

195 .

( )

Month and year of Record.....195

**SUBJECT**

Disposal of the Stocks of postage Stamps & postal Stationery bearing the Effigy of King George V & King George VI

| Previous References | Later References |
|---|---|

WD—776—CGP—27,500—20-3-56.

D Dis 482/54

Disposal of the stocks of postage stamps and postal stationery bearing the Effigy of King George V and King George VI

Letter No. 25/15/54 - Stamps dated 19-11-54 from the Govt. of India., Ministry of Finance (Revenue Division)

The file may please be perused. The G. of I. have forwarded a copy of letter from the G. of Bombay and a copy of their reply there to. It is suggested that similar action may be taken regarding the disposal of Georgian non-postal stamps held by the treasuries which decline non-over printed all-India design non-postal stamps from the Central Stamp store Nasik Road ~~is~~ the procedure adopted by the Bombay Govt. in destroying the stamps bearing the Effigy of King George V & King George VI may also be followed in this State. If approved the file a copy of the file with its enclosures will be forwarded to the

Treasury Officer for necessary action and report ~~for orders~~

RMB 2/12

It is not known whether there is any stock of Georgian non Postal stamps in the treasuries in Georgia If so a copy of the puc will be forwarded to the T.O for report with particulars as regards the stocks, if any, of such ~~stocks~~ stamps in the treasuries for orders

KWS/2/12

For Journal

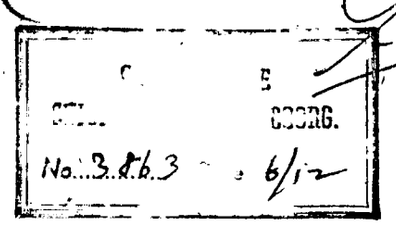
M

8/12

C. Secy.

S.12.12

CM.




Draft endt. on the puc put up for approval.

RMB 7/12

KWS 7/12

C. Leon

LETTER NO.21/4/54-STAMPS DATD THE 9th.FEB.~~xxx~~ 1955.
LETTER NO.25/15/54-STAMPS DATED THE 3rd.FEB.1955.

Subject.-STAMPS WITH KING'S EFFIGY DESTRUCTION OF-

P.U.C.1 may kindly be perused.

Controller of Stamps states that the Govt. of India have decided that exchange should be given to the public in respect of undamaged and unspoiled Georgian Stamps (Service Postage) tendered by the public by the 31st March 1955 with current Service Postage Stamps of the same value and that no exchange should be given for the Georgian Service Postage Stamps.

It is also requested that necessary instruction may be given to the Sub-treasuries to exchange the stamps.

The copy of the P.U.C. 1 may be sent to the T.O. for necessary action.

It is also requested that the action taken on the Govt. of India's letter dated 19th Nov.54 and 15th Jan55 may be communicated to them. ~~The T.O. has been forwarded with the copy of the letters referred to above.~~ A copy of these letters to the T.O.

If approved the T.O. may be asked to expedite the report on the matter.

Endt.on the P.U.C.1 and draft letter with fair submitted for approval.

Submitted for orders.

16/2/55
16/2

Letter No 21/4/54-Stamps dt 12th March 1955 from the Secy to Govt of India

Subject: Supply & Distribution of Stamps - Postage Stamps Demonetisation of the Pie-Indemnity Georgian Service Postage of.

The P.U.C may kindly be perused.

The Secretary, Govt of India states that the Post Offices in the case of ordinary ordinary postage stamps and Govt. ~~Treasuries~~ Treasuries in the case of Service Postage Stamps have been authorised to accept stamps under

bearing the effigy of late King George V and VI and also postal stationery i.e. post cards, envelops in exchange with the current stamps or stationery free of cost. Similar ~~instructions~~ had been ~~issued~~

The time to receive these stamps is was 31st March 1955. It is now stated that the time has also been extended for a further period of two months, and that the stamps etc. when received should be sent to the Controller of Stamps, Nasik Road...

If approved the copy of P.U.C may be forwarded to the T.O for ~~necessary~~ instructions necessary action.

Endt on P.U.C submitted.

28/3/55

Ices/26/3

28/3/55

ISSUED : 13.7/55 & 6.4.55

Letter No 21/4/54-Stamps & 12.4.55 from the Secy. G.o.I.

Sub:- Disposal of Stocks of de-reserved postage stamps & Postal Stationery bearing the effigy of King George VI & VI

The P.U.C may kindly be perused. The Secretary Govt of India while enclosing a circular letter & 18th March 1955 states that the Treasury & the Sub-Treasuries may be informed that the Post Offices in India should tender to the Treasury Concerned by 31st May 55, all the Georgian Stamps and Postal Stationery that are received from the Public by 31.3.55

He further requests that the Treasury & Sub-Treasuries may be instructed to send up all the Georgian Stamps & Stationery to the Central Stamp ~~Store~~ depot. 18th July 1955.

If approved Copy of P.U.C may be forwarded to the T.O with the request

with the request that necessary instruction may be given to the Sub-Treasuries

Draft on P.W.C put up for approval

Submitted for orders

28/4/55

Approved 4/5/55

Letter No:1192 of 28.7.55 from the T.O Coorg.
Letter No:25/15/54 of 2nd Aug.55 of Govt of India
Sub: Stamps with King's effigy Destruction of -

The Govt of India's letter of 19th Nov.54 together with the enclosures may kindly be perused.

It is stated that there is a large stock of judicial and non-judicial stamps bearing the king's effigy in all the Treasuries, and that the Govt of India suggests to replace the stock with the stamps bearing the Ashoka Chakra emblem.

The P.W.C I may kindly be perused. The T.O was asked to report the particulars regarding the stamps with King's effigy, now held by Treasury & the Sub-Treasuries in Coorg.

He, while enclosing a detailed statement showing the stamps under various denominations, state that there are Georgian non-postal stamps worth Rs 93,051-13-0 in the Treasury and the Sub-Treas

If approved Govt of India may be informed with a copy of the statement of stamps now held in the Treasuries in Coorg that this State Govt has a stock of stamps with the effigy of King George V th VI worth Rs 93,051-13-0 and this State has no objection to follow the destruction of these Stamps and to replace the stamps bearing the Ashoka Chakra emblem of the same denomination. The P.W.C II is only a reminder, perhaps it may be filed.

For Orders

8/8/55 The Government of India in their letter dated the 19th November 1954 have directed that action

similar to that suggested in their letter dated the 25th September 1954 to the Govt of Bombay may be taken regarding the disposal of Georgian non-Postal stamps held by the treasuries in Coorg which get their supplies of non-over printed non-postal stamps from the Central Stamp Stores. In the letter dated 25th September 1954 it has been suggested that issue and use ofnon-postal stamps with King's effigy should be discontinued and should be destroyed by the Controller of Stamps and that the requirements of Asoka Pillar design stamps to replinish treasury stocks on account of abolition of stamps with King's effigy should be intimated to the Controller of Stamps well in advance. It is not stated by the T.O. whether he has stopped the issue of the stamps of King's effigy and whether he has indented for the stamps of Asoka design to replace the stock of stamps of King's design. If approved these information will be obtained before giving a reply to the Govt of India. For orders.

Draft letter submitted for approval

7059/28/8/55 171

Please see paras 23 and 24 of these notes and this Office letter of 26.8.55.

The T.O was asked to report as to whether he has stopped the issue of stamps with King's effigy and whether indent has been placed for supply of stamps with Ashoka Chakra emblem.

The T.O states that stamps with Ashoka Chakra emblem have since been received and that, there is sufficient stock to meet the demand. Regarding the stoppage of issue of non-postal stamps with King's effigy he states that there is no specific orders to stop the issue, but as the stock of stamps with Ashoka Chakra are now received, the issue of King's effigy stamps have been stopped for the present.

As stated already in para 23, Govt of India in their letter of 19th Nov. 54 have directed that (by them in their letter dated 25/9/54 to similar action as suggested ~~in their letter of 25th Sept 54~~ by the Govt of Bombay may be taken, in all the States and the copy has been forwarded to the T.O with the enclosure vide this Office Endt of 28.12.54. (N)

In the copy of the letter of the Govt of India to Govt of Bombay, it is quite clear, that Govt of India ~~have~~ are agreeable to the suggestions of Govt of Bombay with regard to ~~discontinuance of~~ discontinuation of issue of stamps with King's effigy.

It is for orders whether the T.O may be asked to refer to the copy of that letter and to submit his report for the query raised in para 23 of the notes.

It is also for consideration whether the T.O may be asked to send up proposals for the destruction of the Georgian stamps now held in Stock. For orders

7/9/55

7/9/55

Is destruction contemplated or only discontinuance? 31

he
9/9/55

Resolution 5. Copy of letter dated 25.9.54 from the Govt of India to the Govt of Bombay may please be perused. The Govt of India have accepted the proposal of Govt of Bombay regarding the discontinuance and destruction of the Stamps with King's effigy. vide letter of 19.11.54 from the Govt of India and see this letter it has been ordered that similar action may be taken regarding the disposal of stamps with King's effigy, as proposed by Govt of Bombay. 33

It is stated that the issue of stamps with King's effigy should be stopped and these stamps, destroyed by the Controller of Stamps, and indents for stamps with Ashoka Pillar design placed with the Controller of Stamps to replenish the stock to be destroyed. For orders

Jawl
12/9/55

Jawl/12/9

Would it not be better to C.S.
to return the stamps with King's
effigy to the Controller of Stamps for des-
truction.

he
"12/9/55

Resolution 5. The State Govts have to stop the issue of stamps with King's effigy, and these stamps have to be destroyed by the Controller of Stamps in person. Orders are solicited on paras 29 and 30 of these notes. 35

It does not clear whether these stamps should be sent to Controller of Stamps for destruction. In Bombay such stamps have to be destroyed in the presence of the Collector and the T.O. Perhaps the Govt of 36

Jawl
13/9/55

India may be addressed on the matter for orders

Sec/13/5

C.S.

37

Govt of India will be addressed for instructions

13/9/55

38

C.M

Yes

14.9.55

C.C.

1579

Draft letter put up for approval

16/9/55

Sec/16/5

1719

16/9

C.S.

Letter No.82/C/10458 dated the 30th Dec.1955 from the Deputy Controller of Stamps.

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39 Please see paras 36 to 38 of these notes. Govt.of India was requested to inform as to the action to be taken for the disposal of the Stamps with King's Effigy.

40 Govt. of India have referred this point to the Deputy Controller of Stamps and the Deputy Controller states that the procedure adopted by the Govt. of Bombay for the disposal of these stamps may be adopted, in this State also.

In this connection please see the Resolution copy of the

(R) 41 Govt. of Bombay ~~letter dated 28-7-54 to the Govt. of India copy forwarded to this Govt.~~ It is stated that the stamps with King's Effigy should be destroyed in view of the fact that stamps with National Emblem are available in plenty.

42 These ~~stamps~~ with King's Effigy could be destroyed by an officer appointed by the State Govt ~~as required~~ under

(4) Rule Sec 8 (i) b of the Rules for the Supply and Distribution

of Stamps. Which may please be perused.

Under Sec.8(i)(b) of the Rules for the supply and ~~Re~~ Destribution of Stamps in Coorg, C.C. has appointed the Law Secretary to the Govt. of Coorg as the officer to carry out the duties under this Section of the Act.

Now that there is no post of the Law Secretary, it is for orders whether the Chief Secretary may be appointed. If the proposal is acceptable necessary orders will be put up.

The T.O. will be asked to take necessary steps for the disposal of the stamps with Kings Effigy ~~xxxxxxxxxxx~~ under the officer appointed under rule 8(1)(b). 45
The copy of the Bombay Govt. resolution may also be sent.
~~For orders.~~ to the T. O. for information and guidance.

10.1.56

Para 43 to 45

May be added.

F.S. 3486

41

Yes

14.1.56

13/1/56

C.M

M.L.O.

15/1/56.

C.C.

16/1/56.

17/1

47

Draft to T. O submitted for approval

12007/27.1.56

17/1/56

18.1.56

28/1

ch. Secy

letter No 82C/10781 dated 10th Dec. 56 from the D. Controller

The P.U.C may kindly be perused.

19 The Deputy Controller of Stamps states that the Govt of India have communicated to them in their Ministry's letter of 30.9.55, that the non-postal stamps of all India design, without the name of the State Govts. overprinted on them may be destroyed and (b) to write off the manufacturing cost of such stamps.

50 It is stated that, as per instructions contained (D) in Govt of India letter of 19.11.54 (Bombay Govt suggested Georgian non-postal stamps have been destroyed, under the personal supervision of the officer deputed by the Controller of Stamps. The recovery of the manufacturing cost of such stamps from the state Govts have also been waived.

51 In this connection please see paras 43 to 48 of these notes, action is being taken for the disposal of Georgian stamps and the stamps with King effigy, held in the T. Office and Sub-Treasuries. For orders whether the copy of the P.U.C may be forwarded to the T.O. Draft Endt on P.U.C put up. For ~~xx~~

F.S. 3570

25/1/56.

25/1

.52

For Remarks

30/1/56

~~xx~~ 53

A copy of the P.U.C. may be sent to the T.O. for information

30/1/56

127 97/56/14.2.56 8/2/56

Letter No 4724 d. 28. 2. 56 from the T. O Coorg.

Subj: Stamps with Kings Effigy – Destruction of

The T. O has enclosed a final statement of non-postal stamps with King's Effigy held in the Treasuries and Sub-Treasuries in Coorg, worth Rs 84,454-3-0.

It is not known whether these stamps are in stock in the Treasuries at present. The T. O may be informed to make necessary arrangements for the destruction of these stamps in presence of the Chief Secretary, as instructed in this office letter d. 27.6.56 (C)

As required please see paras 43 to 47 of 56
these notes. Draft order appointing the Chief Secretary to perform the duties as required under rule 8(1)(b) of the Rules for the Supply and (N)
Distribution of Stamps is put up for approval together with two draft covering letters to the Govt of India and to the Controller of Stamps, Nasik Road.

Sd Three Drafts for approval.

Submitted for orders

Sd 1/3/56. The order appointing the 57
Ch. Secy. for performing the duties
Coorg 1/3 laid in the order may perhaps be approved
Signed by the Secy. To the Ch. Commr.

Hmt 1/3

A.S.
C.S.

May be signed (three drafts) 58

13729 | 7. 3. 56
13728 | 4
13731 | "

Hmt 4/3/58

Sd 57

M 5/3

Submitted. Please see paras 5S and the P.W.E.

Orders are solicited on para 6S of these notes.

9.3.56

Para 5 S

C.S. 12/3 The T.O. may be asked as proposed

12/3

Draft letter to T.O submitted for approval

13.3.56

Issue.

A.S. 13/3 13/3 1413

14049/15.3.56

Letter No.4941 dated the 16th March 1956 from the T.O. Coorg.

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Under ~~Rule~~ 8(1) (b) of the Rules for the Supply and Destribution of Stamps the Chief Secretary has been appointed to perform the duties under the said rule.

The T.O. requests that a date and time convenient to the Chief Secretary may kindly be fixed in the course of this week for the supervision of the destruction of the stamps bearing the King's Effigy.

A date and time convenient to the Chief Secretary may kindly be fixed for the supervision. For orders.

19.3.56

19/3

C.S. On 22.3.1956 at 10 Am.

20/3/56

Draft letter to T.O. Coorg submitted

20/3/56.

A.S. 20/3 20/3/56

Letter No.5020 dated the 22nd March 56 from the T.C.Coorg.

Sub:-Disposal of Stamps with Kings Effigy-certificate for the-

Please see the P.J.C. and para 65 of these notes.

The stamps with Kings Effigy was destroyed worth Rs.84,454-3-0 was destroyed in presence of the Chief Secretary on 22-3-56.

The T.C. has sent four copies of the destruction Certificate for signature of the Ch.Secy. After signature one copy will be forwarded to the A.G.Mysore through the Finance Secretary, one copy to the Fin.Secy, one copy to the T.O. and the fourth copy wil be retained in this office.

The four copies of the destruction certificates may kindly be signed by the Ch.Secy.

A draft covering letter is also submitted for favour of approval.

Submitted for orders.

24.3.56

Sd/-.

Put up after issue

1459/56 d.28.3.56

Resubmitted after issue for perusal.

4.4.56.

10.4.56.

GOVERNMENT OF INDIA

MINISTRY OF FINANCE (REVENUE DIVISION)

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# RULES

FOR

# THE SUPPLY AND DISTRIBUTION

OF

# STAMPS

*(As revised up to the 30th April 1955)*

PRINTED IN INDIA BY THE MANAGER
GOVT. OF INDIA PRESS, NASIK ROAD, 1955

## RULES FOR THE SUPPLY AND DISTRIBUTION OF STAMPS

*Extent of application.*—These rules apply to the extent set forth therein to all classes of stamps and to all States included under Part A, Part B, Part C and Part D of the First Schedule to the "Constitution of India, that is Bharat"

*Explanations.*—For the purposes of these rules:

(1) States are divided into States as in Part A, Part B, Part C and Part D of the First Schedule to the Constitution of India.

(2) The term "postage stamps" except where expressly otherwise provided, will include "postal and telegraph stationery".

(3) The expressions "stamps" and "non-postal stamps" except where expressly otherwise indicated, will include match excise banderols and tobacco excise duty labels.

(4) The expressions "stamps", "non-postal stamps" and "match excise banderols", except where expressly otherwise indicated, will include match excise banderols issued by the Government of Burma.

### PART I.—PRINTING AND SUPPLY

#### A.—*India Security Press*

1. Postage stamps, match excise banderols, tobacco excise duty labels and all revenue stamps, both judicial and non-judicial which form sources of central revenues, shall be printed only at the India Security Press at Nasik Road.

2. The Press shall also print and supply such revenue stamps as may be required by the State Governments, the Government of Burma and Indian States on such terms as the Government of India may determine from time to time.

3. The officer in charge of the Press is designated Master, India Security Press. He is also *ex-officio* Controller of Stamps and in that capacity works under the immediate control and direction of the Central Board of Revenue.

4. These rules do not regulate the administration of the Press by the Master. Such administration shall be regulated by the rules and orders, both general and special, issued by the Government of India from time to time.

#### B.—*Central Stamp Store*

5. Attached to the Press shall be a Store, which shall be called the Central Stamp Store. That Store shall be in the immediate charge of the Deputy Controller of Stamps, who will work under the Master, India Security Press, in the latter's capacity as Controller of Stamps.

6. The Central Stamp Store shall ordinarily maintain a reserve stock of stamps and postal stationery, etc., based on the probable monthly consumption as follows, *in addition* to the stocks required for quarterly or four-monthly, or annual consumption, according as they relate to postal, or non-postal stamps, or stamps which are supplied annually.

I. Postage Stamps :—

| | *Maximum Months* | *Minimum Months* |
|---|---|---|
| (1) Postage Stamps other than stamp booklets . . . | 6 | 3 |
| (2) Stamp booklets . . . . . | 3 | 2 |
| (3) Postal Stationery . . . . . | 3 | 2 |

II. Non-Postal Stamps which form sources of Central Revenues:—

| | *Maximum Months* | *Minimum Months* |
|---|---|---|
| (1) Adhesive Stamps . . . . . | 6 | 3 |
| (2) Impressed Stamps . . . . . | 6 | 3 |
| (3) Match Excise Banderols . . . . . | 3 | 2 |
| (4) Tobacco Excise Duty Labels . . . . . | 6 | 3 |

III. Non-postal Stamps which form sources of State Revenues—

As may be settled between the State Governments concerned and the Controller of Stamps.

NOTE 1.—In the case of items I(1) and II(1), (2), (3) and (4), if the annual consumption is very low the maximum stock may be increased to 12 months' consumption at the discretion of the Controller of Stamps.

NOTE 2.—In addition to the above items, reserve stocks of other categories which may be required to be printed from time to time, *e.g.*, cheque books, National Savings Certificates, Postal Orders, and various miscellaneous items, etc., shall also be maintained in the Central Stamp Store in accordance with the request of the indentors or as may be found necessary by the Controller of Stamps.

NOTE 3.—In respect of such items for which daily outturn of the Stamp Press is fixed, *e.g.*, Postcards, Envelopes, Inland Letter Cards, some denominations of banderols and such similar items, etc., as may be determined by the Controller of Stamps from time to time the words 'in addition' referred to in this rule will not be operative, *i.e.*, the stocks required to be held in respect of these items will be as per the minimum and maximum limits stated above.

NOTE 4.— If on account of sharp decrease in treasury scales, the stocks printed previously exceed the maximum limits with reference to the subsequent decrease in sales, such cases will not be deemed as in contravention of the maximum limits of reserves; they will be issued and disposed of in due course, subsequent print order, if any, being regulated on the basis of reduced scales.

## C.—*Forecasts, etc.*

7. The Controller of Stamps shall be responsible for regulating the supply of all kinds of stamps to Central areas. As regards States in Part A, Part B and Part C of the First Schedule to the Constitution of India his responsibility will be confined to supplying the stamps that are required by the State Governments.

8. (*i*) To enable the Master to provide for adequate stocks of raw materials (*e.g.*, paper, ink, etc.), in the Security Press, a consolidated forecast shall be sent to the Controller of Stamps, Nasik Road, not later than the 15th June each year in the form prescribed under rule 8 (ii) by the officers noted below:—

(*a*) Officers in charge of local depots in Central areas will send a forecast in respect of non-postal stamps (excluding match excise banderols, Central excise revenue stamps and tobacco excise duty labels) which should also include the requirements of branch depots, if any.

(*b*) Officers appointed by the State Governments will send a forecast in respect of non-postal stamps (excluding match excise banderols, Central excise revenue stamps and tobacco excise duty labels) after obtaining the necessary information from the various local depots.

(*c*) Officers appointed by the Central Government (*vide* note below) will send a forecast in respect of match excise banderols, Central excise revenue stamps and tobacco excise duty labels after obtaining the necessary information from the local depots concerned.

NOTE.—Each of the following officers shall be deemed to be "an officer appointed by the Central Government" in respect of the States noted against each for the purpose of submission of forecasts and indents for match excise banderols, Central excise revenue stamps and tobacco excise duty labels :—

| | |
|---|---|
| The Collector of Central Excise, Baroda. | The Districts of Mehsana, Baroda, Dangs, Surat, Broach, Panch Mahals, Kaira, Ahmedabad, Sabarkantha, Banaskantha and Amroli of the State of Bombay and the States of Saurashtra and Kutch. |
| The Collector of Central Excise, Bombay. | The Districts of the State of Bombay, other than those under the Collector of Central Excise, Baroda. |
| The Collector of Central Excise, Madras. | The States of Madras, Coorg, Travancore-Cochin and Mysore. |
| The Collector of Central Excise, Calcutta. | The States of West Bengal and Orissa. |

| | |
|---|---|
| The Collector of Central Excise, Allahabad. | The States of Uttar Pradesh and Vindhya Pradesh. |
| The Collector of Central Excise, Shillong. | The States of Assam, Tripura and Manipur. |
| The Collector of Central Excise, Delhi . | The States of Punjab, Delhi, Ajmer, Himachal Pradesh, the State of Jammu and Kashmir, Patiala and East Punjab States Union, and the State of Rajasthan, excluding the Tehsils of Sirenj and Lattori. |
| The Collector of Central Excise, Hyderabad. | The States of Andhra and Hyderabad. |
| The Collector of Central Excise, Patna . | The State of Bihar. |
| The Collector of Central Excise, Nagpur . | The States of Madhya Pradesh and Madhya Bharat, Bhopal, and the Tehsils of Sirenj and Lattori in the State of Rajasthan. |

(*d*) The Heads of Postal Circles will send a forecast in respect of postage stamps, both public and service, after obtaining the necessary information from the various local depots.

(*ii*) All forecasts shall show in separate columns for each denomination of stamps (whether a supply is required or not), the actual issues during each of the preceding three years, the average annual consumption based on the issues of the preceding three years, the balance in hand on 1st April, the estimated issues for the current financial year, and the forecast of stamps which the Central Stamp Store will be required to supply during the ensuing year.

9. (*i*) Indents for replenishment of stock shall be prepared as below by officers in charge of local depots—

(*a*) In respect of non-judicial and impressed court-fee stamps of the denominations of Rs. 25 and above, all non-judicial adhesive stamps (other than half-anna, one-anna, two-anna and four-anna revenue stamps), adhesive court-fee stamps of the denominations of Rs. 5 and above annually to meet the estimated consumption during the twelve months as specified below :—

| *Indenting Officer, State or area* | *Latest date before which indents should reach Central Stamp Store* | *Year covered by the indent* |
|---|---|---|
| (1) Bombay, Madhya Pradesh and States mentioned in Part C of the First Schedule. | 30th November | Year commencing from 1st April following. |
| (2) Uttar Pradesh, Orissa, Punjab, Bihar, Jammu and Kashmir, PEPSU, Saurashtra and Rajasthan. | 31st March | Year commencing from first August following. |
| (3) West Bengal, Madras, Assam, Madhya Bharat, Hyderabad, Mysore and Travancore-Cochin. | 31st July | Year commencing from 1st December following. |

In respect of postage stamps (public and service) of the denominations of Rs. 5 and above, the officers in charge of local depots in all States in Part A, Part B and Part C of the First Schedule to the Constitution of India and Central areas shall submit indents annually to meet the estimated consumption during the twelve months commencing from 1st July following so as to reach the Central Stamp Store not later than the 15th April each year together with their indents for the July to September quarter for postage stamps of the denominations lower than Rs. 5 and for postal stationery.

(*b*) In respect of all non-postal stamps other than those mentioned in (a) above, (c) and (d) below, to meet four months' estimated consumption as specified below:

| *Period covered by the indent* | *Latest date before which indents should reach the Central Stamp Store* |
|---|---|
| 1st April to 31st July . . . . . | 30th November. |
| 1st August to 30th November . . . . | 31st March. |
| 1st December to 31st March . . . . | 31st July. |

NOTE.—The latest date by which non-postal stamp indents referred to in (*a*) and (*b*) above should be submitted by officers in charge of local depots to the officer appointed under rule 8(*i*) (*b*) shall be fixed by the State Government concerned.

(*c*) In respect of match excise banderols, postage stamps of denominations less than Rs. 5 and postal stationery, not later than the 15th of the first month of every quarter, to meet the estimated consumption during the next quarter.

(*d*) In respect of Central excise revenue stamps and tobacco excise duty labels to meet the estimated consumption during the next quarter as specified below:

| *Period covered by the indent* | *Last date before which indents should reach the Central Stamp Store* |
|---|---|
| 1st April to 30th June . . . . . | 31st January. |
| 1st July to 30th September . . . . | 30th April. |
| 1st October to 31st December . . . . | 31st July. |
| 1st January to 31st March . . . . . | 31st October. |

(*e*) The indent shall show in separate columns for all denominations of stamps irrespective of whether a supply is required or not :—

(1) the balance in the local depot on the first of the month in which the indent is due for submission,

(2) the quantity due against previous indents pending compliance with the Controller of Stamps,

(3) the quantity sold during the preceding year or four months or quarter according as the indent covers the requirements for a year or four months or a quarter, respectively, including issues to branch depots,

(4) the quantity required for the next year or four months or quarter, as the case may be, and

(5) the quantity passed by the scrutinising officer.

(*ii*) Indents for postage stamps should be sent to the Controller of Stamps direct for scrutiny and supply, those for non-postal stamps, Central excise revenue stamps, tobacco excise duty labels and match excise banderols being submitted to him through the officer appointed under rule 8(*i*) (*b*) and the rule 8(*i*) (*c*) respectively.

NOTE 1.—For the definition of Local Depots, so far as relates to stamps that are the property of the Central Government, *see* rule 12. So far as concerns stamps that are the property of the State Governments, the Local Depots shall be such as may be appointed by those Governments.

NOTE 2.—The Presidency Postmasters of Calcutta, Madras and Bombay, may indent direct on the Central Stamp Store.

10. The Controller shall have discretion to comply with an indent partially. As regards indents for non-postal stamps for States in Part A, Part B and Part C of the first Schedule to the Constitution of India, however, he will comply with indents as received without question if he has the necessary stocks in hand.

11. The Controller of Stamps shall furnish the officers mentioned below with copies of invoices relating to the issues during each month from the Central Stamp Store to each local or branch depot—

(1) the heads of Postal Circles—copies of invoices relating to supplies of postage stamps;

(2) the officers appointed under rule 8(*i*) (*c*)—copies of invoices relating to supplies of match excise banderols, Central excise revenue stamps and tobacco excise duty labels;

(3) The Superintendent of Stamps, Bombay—copies of invoices relating to supplies of non-postal stamps made to the local and branch depots in the State of Bombay.

The copies of invoices should reach the officers noted above not later than the 15th of the month following that in which the supply is made.

## PART II.—DISTRIBUTION, CUSTODY AND SALE

### A.—*Local Depots and Branch Depots and Stocks to be kept*

12. Every treasury including those attached to political and salt agencies shall be a local depot for the custody and sale of stamps of all descriptions. State Governments and local Administrations may establish local depots at places where there is no treasury:

Provided that match excise banderols and tobacco excise duty labels shall be stocked at the local and branch depots selected by the State Governments and local Administrations for the purpose.

13. Each local depot shall, unless the State Government otherwise directs, maintain a reserve stock of stamps not less than the probable consumption of three months in the case of postage stamps and other stamps which are the property of the Central Government, tobacco excise duty labels and match excise banderols and four months in the case of non-postal stamps in addition to the stock required for the quarterly or four-monthly or annual consumption, as the case may be. The State Governments may direct that the supply to be maintained either generally or in respect of any particular kind of stamp or in certain local depots, shall be equal to the probable consumption of such other period as they deem expedient.

14. If the supply of stamps in any local depot should run short before the receipt of the supply from the Central Stamp Store, the officer in charge of the local depot should indent for a supply from a neighbouring depot sending a copy of the indent to the Controller of Stamps, Nasik Road, or to the officer appointed by the Government concerned under rule 8 (*i*) (*b*) or 8 (*i*) (*c*), as the case may be, who controls the supply of stamps required.

15. Emergent indents on neighbouring depots as authorised in rule 14 may ordinarily be made on a depot in the same State or Administration. If the depot is in another State or Administration, the general or special orders both of the State Government or local Administration controlling the supplying depot and of the State Government or local Administration controlling the indenting depot will be necessary.

16. Subject to the proviso to rule 12, every subordinate, branch or tehsil treasury shall be a branch depot for the sale of stamps of all descriptions. But in any case where the sale of stamps from such a branch depot is insignificant, and equal facilities exist for the supply of stamps from a depot in the same station as the branch depot, the State Government or local Administration may direct the closing of the branch depot : provided that without the previous sanction of the Government of India the State Government or local Administration may not order that the maintenance of a stock of postage or Central excise revenue stamps in a sub-treasury may be dispensed with even if the post office authorities do not require it.

17. The supply to be kept in a branch depot should be not less than the probable demand for three months in respect of postage stamps and other stamps which are the property of the Central Government, tobacco excise duty labels and match excise banderols and four months in respect of non-postal stamps ; but the Chief Controlling Revenue Authority appointed by competent authority for the purposes of the Indian Stamp Act, 1899, may direct that the supply shall be equal to the demand of any other period instead of three months in respect of postage stamps and other stamps which are the property of the Central Government, tobacco excise duty labels and match excise banderols and four months in respect of non-postal stamps, which it may consider expedient. The stock should be kept up to this amount by indenting and obtaining supplies from the local depot from time to time as may be necessary.

18. As soon as the number of stamps in the branch depot not receiving its supplies direct from the Central Stamp Store falls below the number issued from the depot in the preceding four months, the officer in charge of the depot shall prepare an indent for a supply equal to the probable consumption of two months. The indent shall show in separate columns for all denominations of stamps whether a supply is required or not the balance in the branch depot, the quantity sold in the preceding four months and the quantity indented for, which should be approximately one-half of the quantity sold in the preceding four months. The periods of "four months" and "two months" in this rule may be altered by the Chief Controlling Revenue Authority appointed by competent authority for the purposes of the Indian Stamp Act, 1899, to such other periods as it may deem expedient.

19. Branch depots authorized to receive supplies direct from the Central Stamp Store should keep as reserve stock quantities approximating to the consumption of three months in the case of postage stamps and other stamps which are the property of the Central Government, tobacco excise duty labels and match excise banderols and four months in the case of non-postal stamps in addition to the quarterly or four-monthly or annual demand.

### B.—*Accounts, Returns, Storage, etc.*

20. As soon as possible after the arrival of supply of stamps from the Central Stamp Store or from another local depot, the officer in charge of the local depot shall personally examine the outward appearance of the boxes or packets and satisfy himself that they bear no marks of tampering. He shall then have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself or in his presence, immediately on being opened in accordance with rule 21. Where the treasury is the local depot, the boxes or packets should invariably be placed immediately on arrival in the strong room of the treasury and there opened, one at a time, in the presence of the treasury officer, who must be watching all the time the boxes or packets being opened and their contents examined and counted. In no case must a second box or packet be opened until the contents of the first have been completely examined and verified and placed in the proper receptacles as required by rule 25. The number and value of stamps received shall be compared by the officer in charge with the invoice submitted and a receipt shall be sent to the officer who sent the stamps as soon as may be convenient and in no case later than fifteen days after the arrival of the stamps.

21. The State Governments and local Administrations may issue such orders as may be thought necessary regarding the detailed counting of stamps received in a local depot, and as to the descriptions of stamps which the officer in charge himself must count. Such orders may include instructions that a certain percentage only of each denomination of sealed packets marked as containing a certain number of stamps need be opened and counted at the time of receipt and the remainder, if the percentage opened are all found correct, left with seals unbroken to be counted, as they are required on being given out from double lock. The officer in charge is responsible for observing any such instructions, and for satisfying himself as to the number of stamps received before signing the receipt. Thereafter, he shall be deemed to have

taken over, on behalf of the Government or department whose source of revenue the stamps are, full responsibility for the correctness and custody of the quantities received and the consignor shall be exonerated from liability in respect of any discrepancy noticed subsequent to the taking over of the stamps and the return of the receipt unless it is conclusively proved to the satisfaction of the Government of India in the Ministry of Finance (Revenue Division) that the discrepancy occurred prior to the despatch of stamps from the Central Stamp Store and that notwithstanding the strict observance of the rules and orders on the subject the discrepancy could not be detected at the time of taking over. Any such discrepancy should be immediately reported by the officer in charge both to his administrative head and to the Controller of Stamps for investigation. The inside wrappers (all complete) of packets of stamps which bear the initials of the officer through whose hands the packets passed before issue from the Central Stamp Store should invariably be preserved till the whole contents of the packets have been examined and found correct.

22. In respect of supplies of non-postal stamps (other than match excise banderols) the Controller of Stamps shall send an invoice in triplicate to the local depot to which supplies are sent from the Central Stamp Store, showing therein the denominations, the quantities, the face value, the manufacturing rate and the manufacturing value of the stamps supplied. The original copy of the invoice will be retained in the local depot and the duplicate returned to the Controller of Stamps with the acknowledgment of the officer in charge of the local depot ordinarily not later than seven days and in special cases not later than fifteen days after the receipt of the consignment of stamps. The triplicate will also be acknowledged and forwarded at the same time to the officer appointed under rule 8(*i*) (*b*). The acknowledgment of the officer in charge of the local depot shall read as follows :—

> "I certify that the stamps invoiced above have been duly checked on receipt in accordance with the rules. I have satisfied myself as to their correctness, and I hereby acknowledge receipt of the stamps amounting in face value to Rs.....(in words)."

Invoices relating to supplies to branch depots shall be returned to the Controller and to the officer appointed under rule 8 (*i*) (*b*) through the officer in charge of the local depot concerned who shall countersign them. A consolidated bill in quadruplicate shall be sent by the Controller of Stamps to the officer appointed under rule 8 (*i*) (*b*) by the 10th of each month showing therein the total manufacturing cost of all non-postal stamps despatched during the previous month together with spare copies of all relative invoices and a summarised statement showing the amount of each invoice. On receipt of the relative acknowledged copies of invoices from the local depots, the officer appointed under rule 8 (*i*) (*b*) shall accept the Controller's bill and send the duplicate thereof to him with his acceptance of the debit and forward at the same time the triplicate and quadruplicate copies of the bill duly accepted to the Accounts Officer concerned who, in turn, shall make the requisite adjustment against the balances of the State Government concerned by credit to the Central Government, the credit being passed on to the Accountant General, Bombay, through the exchange account and shall forward a copy of the bill to the Accountant General, Bombay. It shall be incumbent on the part of the officer appointed under rule 8 (*i*) (*b*) accepting the debit to see that copies of invoices are submitted to him by the officers in charge of local depots after acceptance without delay and that the amount of the Controller's bill is adjusted in time before the close of the financial year.

NOTE 1.—In the case of Bombay State with the exception of Bombay City, the triplicate copies of invoices shall be sent by the officers in charge of local depots to the Commissioners of the Divisions concerned and not to the officer appointed under rule 8 (*i*) (*b*). The consolidated bills for the manufacturing cost of supplies of non-postal stamps shall similarly be sent by the Controller of Stamps to the Commissioners of the Divisions concerned to be disposed of in accordance with the procedure laid down in the above rule.

As regards supplies to the Superintendent of Stamps, Bombay, an invoice and a bill, in triplicate, shall be sent to him by the Controller of Stamps; the duplicate copy of the invoice and that of the bill shall be returned by him to the Controller of Stamps after acceptance and the triplicate of the bill also accepted and forwarded by him direct to the Accountant-General, Bombay, for adjustment.

NOTE 2.—The procedure enunciated in rule 22 above will not apply to local depots in Central areas obtaining supplies of non-postal stamps from the Central Stamp Store; instead, the procedure laid down in rule 23 shall apply to such depots.

23. In respect of supplies of postage stamps and other stamps which are the property of the Central Government, tobacco excise duty labels and match excise banderols the Controller of Stamps shall send an invoice in triplicate furnishing the details referred to in rule 22 to the local depot to which supplies are sent. The original copy of the invoice will be retained in the local depot, and the duplicate and triplicate returned to the Controller of Stamps with the acknowledgment of the officer in charge of the local depot in the form stipulated in rule 22. Officers in charge of branch depots shall return the duplicate and the triplicate copies to the Controller through the officer in charge of the local depot concerned who shall countersign them. The acknowledged duplicate copies of invoices shall be collected in the Central Stamp Store and forwarded once a month to the Accountant-General, Bombay, along with the monthly cash account of the Master, India Security Press, for the purpose of raising debit against the departments concerned.

NOTE.—With a view to expediting settlement of transactions in the accounts of the same financial year, the Controller of Stamps shall send to the Accountant-General, Bombay, advance schedules of invoices which remain unaccepted on 31st March each year and which are adjustable by him on receipt of accepted copies of such invoices for raising debits against the States, or the Central Government Departments concerned, along with the India Security Press Cash account for March. The Accountant-General, Bombay, shall raise debits on the strength of the above advance schedules against the States or Departments concerned, though the relative accepted copies of invoices will be sent to him in support of such debits later, on their actual receipt from the officers concerned, re-adjustments being made subsequently in case there is necessity for such re-adjustments.

24. If any of the stamps received are found unfit for issue due to faulty manufacture, they should be returned at once to the Controller of Stamps, Nasik Road. The Press will not be liable to replace free of charge stamps found unfit for issue from causes other than faulty manufacture. Stamps that are through any cause rendered unfit for issue at any time after receipt shall be disposed of in accordance with rules 46, 47 and 52 (*b*) and the rules framed by a State Government under rule 47.

25. Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock in the presence of the officer in charge, arranged in parcels and packets containing known quantities, the amount and value of each denomination being entered at the same time in a register maintained to show the receipts and issues to and from the store under double lock. These entries shall be checked by the officer in charge at the time when the stamps are deposited, and the correctness of the arithmetical calculations of additions to balance, as well as of the values compared with quantities, shall be verified and initialled by him at the time. The register shall then be placed with the stamps in the double lock receptacles and shall not be removed therefrom, nor shall any entries be allowed to be made therein except in the presence of the officer in charge.

NOTE.—In all cases where stamp registers have to be checked, the actual check of quantities against values is a very important one; the correctness of the calculations of value must be tested in detail either by actual multiplication or by use of correctly prepared tables, and this check should never be omitted. This remark applies also to such of the following rules as prescribe a check of this kind. It is not necessary that the complete checking should be done by the officer himself. It will be sufficient if the officer personally checks 10 per cent of the entries in each class of stamps, leaving the remaining entries in each class to be checked by a subordinate under his supervision.

## C.—*Sales*

26. The treasurer, or such other officer as the district officer may direct, shall be the *ex-officio* vendor of all descriptions of stamps in each local depot. Except as provided in the note below or in rule 32, sales to Government Departments, public or to licensed vendors shall not be made direct from the stores under double lock, such sales being made by the *ex-officio* vendor from the supply entrusted to him for this purpose, to be kept by him under single lock, as prescribed in the following rules.

NOTE.—The officers in charge of such local depots, in the State of Bombay as have no huzur treasurers, may issue postage stamps from the double lock store for sale to the public or post offices.

Direct issues of postage stamps from the double lock store are also allowed in the case of local depot in the Lushai and Naga Hills, Shillong and Tura and the branch depots at Lungleh, Mokogchung, Sadiya, Jowai and Haflong in Assam.

27. The stock to be made over to the *ex-officio* vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month. The *ex-officio* vendor will maintain a register of receipts into and issues from single lock in the same form as the double lock register, and on a

fixed date near the beginning of each month he will prepare an indent for the quantity required for the month in a form showing the balances in his hands, an average month's consumption and the quantity required. When this indent is presented to the officer in charge he will examine the single lock register and check the correctness of the arithmetical calculations made therein. If he approves the indent he shall then give out the quantity required from the store under double lock, check the correctness of the entries made in the double lock register, see that they correspond with those made in the single lock register, initial both registers and return the double lock register into the double lock store. The same procedure should ordinarily be followed when stamps are issued from double lock at any intermediate date, but when it is necessary to make issues more than once in one day, the prescribed checks need be applied at each time of issue only to the particular descriptions of stamps given out from double lock. There shall be a fortnightly verification of the balance of stamps in the hands of the *ex-officio* vendor unless the State Government or local Administration desires that such verification should be more frequent in the local depot of the State or area concerned, *e.g.*, on every day on which stamps are issued to the stamp vendor from double locks.

NOTE.—The State Governments and local Administrations may reduce the period of one month mentioned in this rule to one week, or any other period less than a month, if they consider this desirable with reference to the amount of the treasurer's security or for any other reason.

28. From the stock so made over to his charge and kept by him under single lock the *ex-officio* vendor shall sell stamps to the public and to licensed vendors for cash. He shall maintain the single lock register in the form mentioned in the preceding paragraph in such language as the State Government or local Administration may direct, entering therein both in quantities and values the receipt from double lock, the daily sales and the balance in his hands of each denomination at the end of each day. He shall pay daily into the treasury the cash received by him for stamps sold, the amount realized on account of each of the various descriptions of stamps—namely, non-judicial; court-fee; postage; match excise banderols, India; and match excise banderols, Burma; Central excise revenue stamps; tobacco excise duty labels; Insurance agent licence fee stamps; Defence or (National) Saving stamps; etc.—being paid in separately. The account of the daily sales should be inspected and the correctness of the calculations shown therein checked every day by the officer in charge of the depot.

NOTE.—This rule shall remain in force at the local and branch depots to which the State Government or local Administration concerned do not extend the provisions of rule 28A.

28-A. From the stock so made over to his charge and kept by him under single lock, the *ex-officio* vendor shall sell stamps to the public and to licensed vendors for cash. Challans, separately for each class, *i.e.*, non-judicial, court-fee and postage stamps and match excise banderols, will be presented by the purchaser to the Accountant, who shall check the correctness of the particulars thereof, especially the discount claimed and note in a simple register the amount of the challan and the name of the purchaser. The challans, after check by the Accountant, should be presented with cash to the *ex-officio* vendor for the issue of stamps.

Post Office requisitions for postage stamps and other stamps required to be sold through Post Offices shall be presented first to the Accountant who shall check and note them in the register of challans and then to the *ex-officio* vendor along with cash for the issue of stamps.

The *ex-officio* vendor shall enter the sales chronologically in his single lock register which shall be maintained in such language as the State Government or local Administration may direct, the receipts from the double lock and the daily sales, both quantities and values being entered therein and the balance in hand of different denominations of stamps being struck at the end of each day. The register should be inspected and the correctness of entries made therein checked every day by the officer in charge of the depot who should initial the register in token of having exercised this check.

The *ex-officio* vendor shall return the challans and post office requisitions to the Accountant daily who shall prepare the daily accounts on their basis. Through the register of challans, the Accountant will watch the return of all challans and requisitions and bring any omission or discrepancy to the notice of the officer in charge of the depot.

NOTE 1.—In places where there is a branch of the Imperial Bank of India doing Government business the challans and post office requisitions shall be presented in duplicate, the extra copy being required by the Bank for making up its daily account.

NOTE 2.—Treasuries banking with a branch of the Imperial Bank of India maintain a register of challans prescribed in Article 322 of the Civil Account Code, Vol. II. The same register may be used for noting the challans and requisitions for stamps.

29. A district officer may direct that the sales to the public of judicial and non-judicial stamps by *ex-officio* vendors shall be limited to stamps of a value higher than a named amount, the sale to the public of stamps of lower value being left to licensed vendors.

30. The sub-treasurer, or such other officer as the district officer may direct, shall be the *ex-officio* vendor of stamps at a branch depot.

31. The officer in charge of the branch depot shall obtain his supplies from the local depot to which the branch depot is subordinate, in the same manner as the *ex-officio* vendor at the local depot obtains his supplies, except that the indent and the stamps must be sent by post or messenger to and from the local depot, and that the examination of the balance in hand and the comparison of the amounts shown with those shown in the indent shall be done by the officer in charge of the branch depot. In case where there is a likely to be distinct saving of cost or greater security of the stamps in transit, the State Government or local Administration may empower the Board of Revenue or other superior revenue authority to sanction, subject to timely notice of such sanction being given to the Controller-of-Stamps, the despatch of stamps direct from the Central Stamp Store to a branch depot, such supplies being passed through the accounts of the local depot and treated by the Controller of Stamps, as supplies to the local depot to which the branch depot is subordinate.

The receipt and examination of stamps on arrival from the Central Stamp Store or a local depot should be conducted in the manner laid down in rule 20.

Except where the officer in charge of the branch depot has been appointed *ex-officio* vendor, the *ex-officio* vendor shall obtain his supplies from the officer in charge of the branch depot in the same manner as the *ex-officio* vendor at the local depot obtains his supplies from the officer in charge.

32. (*i*) Where the officer in charge of the branch depot has been appointed *ex-officio* vendor, sales to the public or to licensed vendors may be made direct from the double lock, and the register of receipts into and issues from single lock prescribed in rule 27 of these rules need not be maintained.

(*ii*) In all other cases, State Government and local Administrations shall fix the period, a supply for which shall be kept under single lock by the *ex-officio* vendor and the remainder of the stamps in the branch depot shall be kept under double lock of the officer in charge of the branch depot and of the *ex-officio* vendor, and given out to single lock as required.

33. Except as provided in the foregoing rule, sales from branch depots shall be made subject to the same rules as those from local depots.

34. On the last open day of September and March each year, the officer in charge of each local depot shall count, or have counted in his presence, the stamps in his depot, both those under double lock, and those under single lock, and shall require the officers in charge of the branch depots subordinate to him similarly to count the stamps in the branch depots. He shall attach to the *plus* and *minus* memoranda for September and March rendered to the Audit Officers concerned, a certificate in the following form:—

> I do hereby certify that I have personally examined and counted, or had counted in my presence, the stamps of all descriptions in store in this local depot on the.....September/March 19..... and found by actual calculation of numbers and values not less

than 10 per cent. of the entries having been checked by me personally, that the value of each description is as stated in the margin. Also that I have received similar certificates from the officers in charge of the subordinate branch depots that they have similarly counted the stamps in their branch depots on the last day of the month of September/March 19....., of which the accounts are incorporated in the Head Treasury accounts and that they have made a similar calculation of numbers and values and that these certificates show the value of each description of stamps in all the branch depots to be as stated in the margin.

| | Rs. |
|---|---|
| Non-Judicial | |
| Court-Fee | |
| Postage | |
| Central excise revenue stamps | |
| Tobacco excise duty labels | |
| Insurance Agent licence fee stamps | |
| Defence (or National) Saving Stamps | |
| Match excise banderols, India | |
| Match excise banderols, Burma | |

The total values of stamps in this depot and the branch depots as found by the above certified examination, are therefore—

| | Rs. |
|---|---|
| Non-judicial | |
| Court-Fee | |
| Postage | |
| Central excise revenue stamps | |
| Tobacco excise duty labels | |
| Insurance agent licence fee stamps | |
| Defence (or National) Savings Stamps | |
| Match excise banderols, India | |
| Match excise banderols, Burma | |

which amounts agree with the balances shown in the *plus* and *minus* memoranda for September/March to which this certificate is attached. (If there is any difference add "with the exception of the following differences the explanation of which is as follows".)

35. Officers in charge of local depots shall forward to the local Accountant General such returns of the receipts and sales of stamps as the Auditor General may direct, in the form of *plus* and *minus* memoranda or otherwise. A copy of the returns shall be sent simultaneously to the heads of Postal Circles.

36. The Controller of Stamps shall send to the Accountant General concerned such accounts of the transactions of the central and local depots as the Auditor General may prescribe.

37. The Auditor General shall prescribe such rules as he considers necessary for the disposal of the accounts mentioned in the foregoing rules, and for the check of the receipts, issues and sales.

38. The rules regulating the grant of discount and the grant of licences to licensed vendors for the sale of judicial and non-judicial stamps vary in different States and in Central areas and are prescribed by the State Governments and local Administrations.

### D.—*Postage Stamps*

39. Service stamps shall be sold by local depots to Government officials and semi-official bodies and institutions mentioned in clause 354 of the Post and Telegraph Guide who will be required to certify in writing that the stamps

will be used on prepaying postage on communications *bona fide* on India Government service or for the purposes stipulated in the said clause of the Post and Telegraph Guide and for such other purposes as are authorised by the Post and Telegraph Department.

NOTE 1.—Except on the special authority of the Government of India or the Director General, Posts and Telegraphs, no free supply of service postage stamps or stationery shall be made by the Controller of Stamps, Nasik Road. Service postage stamps may also be sold to the public, provided that the value of the stamps sold to any person at one time shall not be less than ten shillings or Rs. 6-8-0 and that an extra charge of half per cent calculated on the face value shall be made to cover incidental expenses.

NOTE 2.—For rules regulating sales to Government officials see Articles 98 and 429 of the Civil Account Code.

NOTE 3.—Government officials authorised to obtain service postage stamps from local depots may exchange such stamps either for service stamps of different denominations, or with the previous approval of the Director General of Posts and Telegraphs, for ordinary postage stamps provided that the stamps returned to the local depots are in a serviceable condition.

40. Ordinary postage stamps shall be sold for cash from local depots to officers in charge of post offices, at which letters are received for despatch, to persons licensed to sell non-judicial stamps under the rules framed under the Indian Stamp Act, 1899 (II of 1899), and to the public, provided that the value sold to any person at one time shall not be less than five rupees, and shall not include any fraction of a rupee, and that embossed envelopes and post cards shall be sold in complete packets only. No discount is allowed in any of the above cases.

NOTE 1.—As a partial exception to this rule payment for postage stamps may be made by cheques by officers in charge of post offices who have been authorized to issue cheques on the Reserve Bank of India or the Imperial Bank of India.

NOTE 2.—Except on the special authority of the Government of India or the Director General, Posts and Telegraphs, no free supplies of ordinary postage stamps and stationery shall be made by the Controller of Stamps, Nasik Road. Under a special arrangement sanctioned by the Government of India, the Accountant General, Jammu and Kashmir State, holds an imprest of ordinary postage stamps of the face value of Rs. 5,00,000 for supply on payment to the Indian Post Offices located in the Kashmir State territory. This imprest is recouped by him by indents on the Amritsar Government treasury, the supplies being adjusted by book transfer through the treasury accounts. The treasury should separately show in the *plus* and *minus* memoranda the issues to the Accountant General, Jammu and Kashmir State. Debits for the face value of stamps should be raised in the treasury accounts against the State as soon as stamps are issued from the treasury on receipt of indents in the proper form and the fact should be noted on the indent by the Treasury Officer concerned. A duplicate copy of the indent showing the supplies actually made should be furnished by the Treasury Officer concerned to the Deputy Accountant General, Posts and Telegraphs, Delhi, to enable him to verify the credits afforded by the Accountant General, Punjab.

41. Heads of Departmental Telegraph Offices shall obtain supplies of ordinary postage stamps from the local depots, subject to the same conditions in regard to the quantity supplied at one time as those of the preceding rules and shall sell to the public ordinary postage stamps of all description and to any value. No discount is allowed to Heads of Departmental Telegraph Offices for the sales of stamps; but they are allowed permanent advances of ordinary postage stamps without payment, the amount of the permanent advance being fixed by the Heads of Postal Circles and Superintendents of Telegraph Offices, the latter up to a limit of Rs. 500. When the permanent advance of ordinary postage stamps has once been taken, subsequent issues to Heads of Departmental Telegraph Offices are made only on cash payment. But when the local depot is about to be closed for holidays of more than one day's duration officers in charge of local depots are authorized to issue ordinary postage stamps to Heads of Departmental Telegraph Offices without payment in excess of the value of the permanent advance, these temporary advances being adjusted when the treasury re-opens by the return of the stamps, or the payment of their value, if sold.

42. The officer in charge of each post office, at which letters are received for despatch, and of each telegraph office, is required to keep a supply of ordinary postage stamps for sale to the public sufficient for the probable demands of one week. A supply of India Revenue stamps and other Central Government stamps required to be sold through Post Offices sufficient for the probable demands of one week is also required to be kept for sale in Post Offices.

43. The officers in charge of Post Offices shall maintain accounts of sales, etc., of India Revenue and other stamps which are the property of the Central Government required to be sold through Post Offices in the same manner as in respect of postage stamps and shall show the balances of these stamps separately in their monthly cash balance reports to the Posts and Telegraphs Audit Officers. The differences between the balances in hand at the end of any month and at the end of the previous month shall be debited or credited, as the case may be, to the Civil Accountants General concerned through the exchange accounts.

44. Superintendents and Inspectors of Post Offices within their respective jurisdictions and any other officers of the Post Office authorized in that behalf by the Heads of Postal Circles, are empowered to examine the stock of stamps kept by any of the persons required to keep postage stamps for sale to the public under rule 42.

### E.—*Match Excise Banderols*

45. Match excise banderols shall be sold by local and branch depots at which they are stocked to owners of match factories in cash or on credit in accordance with the Central Excise Rules, 1944.

### F.—*Central Excise Revenue Stamps, Tobacco Excise Duty Labels, Insurance Agent Licence Fee Stamps, Defence (or National) Savings Stamps, etc.*

45-A. Stamps which are the property of the Central Government and which are required to be sold to the public through Post Offices, *e.g.*, Central excise revenue stamps, Defence (or National) Savings stamps, shall be obtained by Post Offices from local and branch depots and sold to the public in the same manner as ordinary postage stamps.

Tobacco excise duty labels and insurance agent licence fee stamps shall be sold to the public at local and branch depots at which they are stocked.

## PART III

### A.—*Disposal of unserviceable and obsolete stamps*

46. Unserviceable (*i.e.*, defectively manufactured, damaged or soiled), obsolete and unwanted surplus stocks of postage stamps and postal stationery, Revenue stamps, Central excise revenue stamps, Defence or National Savings stamps and other stamps which may be had from time to time by Post Offices shall be exchanged for serviceable ones of the same kind, *i.e.*, belonging to the same Department or of the postal department if necessary from the local or branch depots, as the case may be (*e.g.*, Defence or National Savings stamps can be exchanged for postage stamps).

46-A. Damaged and obsolete postage stamps that can be counted and identified shall be sent once a quarter to the Controller of Stamps, Nasik Road, for destruction. The necessary entries on account of stamps sent shall be made in the *plus* and *minus* memoranda. Damaged adhesive stamps in loose labels shall be pasted on a sheet or sheets of paper to facilitate verification before transmission to the Controller. The Controller shall, after examining and verifying the stamps and satisfying himself that they are genuine, destroy them and grant a destruction certificate. The destruction certificate shall show the quantity and the face value of stamps destroyed. At the beginning of each month the Controller of Stamps shall furnish the Civil Accountant General concerned with copies of destruction certificates granted by him during the previous month to enable him to verify the entries in the *plus* and *minus* memoranda. Postage stamps that are damaged beyond identification and cannot therefore be checked by actual counting, shall be disposed of according to the procedure laid down in rule 52(*b*).

NOTE.—A stamp which does not clearly indicate its value or a remnant of a stamp from which it cannot indubitably be verified that it is all that remains of a complete stamp shall be treated as stamp 'that cannot be counted or identified' for the purposes of these rules.

47. The State Governments, in consultation with the Auditor General shall prescribe rules for the disposal of non-postal stamps which are the property of the State Governments and which are obsolete, unserviceable, or spoilt or have been cancelled on payment of a refund.

In Central areas, non-postal stamps that are spoilt or unserviceable or that are obsolete and cannot be rendered serviceable by overprinting, etc., or that have been cancelled on payment of a refund shall be sent to the Controller of Stamps. This procedure shall also be followed in the States in Part A, Part B and Part C of the First Schedule to the Constitution of India in respect of non-postal stamps which are the property of the Central Government or that of the Government of Burma, *e.g.*, match excise banderols. The procedure laid down in rule 46-A shall be observed in the case of these stamps also.

B.—*Losses of stamps during transit or from stocks in the Central Stamp Store, Local or Branch Depots, or Post Offices*

48. The terms of supply from the Central Stamp Store are f.o.r. Nasik Road and once the stamps are despatched from the Store they become the property of the Department or Government, which would be entitled to their proceeds on sale. When shortages occur in the consignments of stamps despatched from the Central Stamp Store, whether occasioned by theft, accident or other causes, the resultant loss represented by the manufacturing value of the missing stamp, etc., as well as the potential loss shall fall on the Department or Government owning the stamps unless serious negligence is established against the despatching or receiving agency.

NOTE 1.—Losses in transit of stamps returned to the Controller of Stamps or transferred from one local or branch depot to another shall similarly be borne by the Department or Government concerned.

NOTE 2.—Losses in transit of match excise banderols and non-postal stamps which are the property of the Central Government from the Central Stamps Store to a local or branch depot or from one local or branch depot to another shall after due investigation be written off by the Controller of Stamps up to a limit of Rs. 100 calculated in terms of manufacturing cost in any individual case. If the value of such losses exceeds Rs. 100 in terms of manufacturing cost, the matter shall be reported by the Controller of Stamps after due investigation to the Central Board of Revenue.

49. The officer in charge of the local or branch depot shall carefully observe the instructions in rule 20. In case of any discrepancy between the quantity of stamps received and that entered in the invoice he shall enter the shortage in red ink on the invoice and accept the invoice for the face value of the stamps actually received. He shall also attach to the invoice a certificate in triplicate noting therein the number and date of the Controller's invoice, the quantity and face value of the discrepancy and explain the circumstances in which the invoice as originally made out was not accepted in full. Debits will be raised by the Controller of Stamps against the parties concerned for the manufacturing value of the stamps actually despatched as indicated on the invoices (including the value of stamps lost in transit for which the resultant loss is to be borne by the Department or Government entitled to the sale proceeds thereof under Rule 48 above, but excluding losses in the process of manufacture or shortages between the manufacturing and despatching stage in the Central Stamp Store, Nasik Road).

NOTE 1.—To the officer's explanation shall be added answers to the following questions: (1) What was the number stencilled on the case in which the shortage was found? (2) (a) Was the case weighed before taking delivery and its weight checked with the weight noted either in the invoice or in the list attached thereto? (b) If so, was there any deficiency in weight? (3) (a) Did the case show signs of tampering ? (b) Did the officer personally examine the outward condition of the case and the seals and satisfy himself that it bore no marks of tampering ? (4) If the case was tin-lined, was the tin-lining intact ? (5) Was the case placed in the strong room immediately on arrival ? (6) Was the officer present all the time the case was being opened and the contents were being examined and counted ? (7) On what date was the case (a) received, and (b) opened?

NOTE 2.—In the case of excess, if any, found in the consignments of stamps received from the Central Stamp Store, Nasik Road, the officer in charge of the local or branch depot shall satisfy himself that the excess actually exists and then report the matter to the Controller of Stamps, Nasik Road, forwarding at the same time the wrapper of the packet in which the excess was detected and furnishing other relevant particulars, *e.g*, case number. If the excess is not admitted by the Controller of Stamps, it should be brought into treasury accounts and the Administrative Head of the local or branch depot and the Accountant General concerned informed.

50. The officer in charge of the local or branch depot shall report any shortage in a consignment immediately to the Controller of Stamps, Nasik Road, to the Commissioner of the Division or other higher authority, to the Railway authorities and to the Railway Police for investigation and send a copy of his report to the Department or Government owning the stamps

(Head of Postal Circle in the case of postage stamps). A copy of such report shall be endorsed to the Civil Accountant General concerned. The officer in charge of the local or branch depot shall keep a close track of all cases of losses in transit and communicate the result of the investigation to the Controller of Stamps, Nasik Road, to the Commissioner of the Division or higher authority and to the Civil Accountant General concerned; also to the Department or Government concerned.

NOTE.—The procedure laid down by this rule shall also be observed in cases where stamps returned to the Controller of Stamps under rules 24, 46-A or 47 or transferred from one local or branch depot to another or lost in transit.

51. The Controller of Stamps shall submit half yearly to the Director General, Posts and Telegraphs, a statement of losses in transit of postage stamps and postal stationery duly supported by explanatory certificate of the officer in charge of local or branch depot. In the cases of losses of Non-Postal Stamps, the value will be recovered by the Controller from the Department or Government concerned.

52. (*a*) Losses of stamps while in stock in the India Security Press or the Central Stamp Store will be borne by these concerns. All such losses shall be reported by the Master, India Security Press, to the Central Board of Revenue and a copy of the report shall be sent to the Accountant-General, Bombay; and also to the Director General of Posts and Telegraphs if the loss relates to postage stamps or postal stationery.

(*b*) Except as provided for by Note 2 below all losses whether by theft, fraud, accident or any other cause, of postage stamps while in stock in a local or branch depot shall be reported by the officer in charge of the depot to his administrative head; and a copy of the report shall be sent to the Controller of Stamps, the Civil Accountant General and the Head of the Postal Circle concerned. The report shall explain in detail (1) the quantity, the face value and the manufacturing value of the stamps lost; (2) the cause and the responsibility for the loss; (3) whether in the opinion of the officer in charge of the depot the loss was contributed to by the negligence of any individual or individuals; (4) the amount proposed to be recovered, if any, from person or persons at fault; and (5) steps taken or proposed to be taken to prevent the recurrence of such loss. The administrative head shall on receipt of the report institute such further enquiries and pass such orders as he may consider necessary with reference to Note 3 below, and shall forward copies of his orders to the Controller of Stamps, the Civil Accountant General and the Head of the Postal Circle concerned. The officer in charge of the depot shall, on receipt of the orders, forward the damaged stamps if they can be counted and identified to the Controller of Stamps for destruction as required by rule 46-A.

NOTE 1.—If the postage stamps to which the loss relates have been damaged to an extent that they cannot be counted or identified, the officer in charge of the depot shall forward them with his report to the administrative head who shall pass them on for destruction to the Controller of Stamps with a copy of his orders. In such cases the Controller shall not grant certificates as to the quantity and value of stamps destroyed. If, however, the consignments of the damaged and uncountable postage stamps are bulky, they need not be forwarded to the administrative head but a detailed report should be sent to that authority and on receipt of his orders the stamps shall be sent to the Controller of Stamps for destruction with a copy of the orders passed by the administrative head.

NOTE 2.—In the case of damaged postage stamps which can be identified as complete stamps and can indubitably be checked by actual counting; if the manufacturing value does not exceed Rs. 10 no report shall be made to the administrative head if in the opinion of the officer in charge of the depot the damage could not have been avoided with proper care. The stamps in such cases shall be sent to the Controller of stamps for destruction with a letter furnishing information on the following points—(1) the quantity, the face value and the manufacturing value of the damaged stamps; (2) the date on which the treasury stock was last examined; (3) the date on which the damage was first noticed; (4) steps taken or proposed to be taken to prevent such damage in future. A copy of this letter should be endorsed to the Civil Accountant General and the Head of the Postal Circle concerned. It shall be open to the Controller of Stamps in any case to draw the attention of the administrative head to the damage with a view to instituting enquiries as to the cause of the damage, etc., fixing the responsibility therefor and taking necessary action.

NOTE 3.—These losses will in general be borne by the Posts and Telegraphs Department, but in cases in which individuals having been found guilty of contributory negligence are ordered to make good the whole or a part of the total loss (equivalent either to the manufacturing value or the face value of the stamps, the former only in cases where the stamps are spoilt but not lost, or, if lost, cannot be used) the recoveries shall be credited to that department.

(*c*) Losses of stamps, etc. (excepting those which are the property of the State Governments) shall be written off by the Commissioners of Divisions and in States where there are no Commissioners of Divisions, by the Secretary to the Board of Revenue; and if there is no Board of Revenue, by the State Government up to the limit of Rs. 500 only calculated in terms of the face value in any individual case. Losses exceeding this limit shall be written

off under the orders of the Central Government or the D. G., P. & T., as the case may be. Losses of stamps, etc., which are the property of the State Governments, shall be written off in accordance with the rules prescribed by the State Government concerned in this regard.

(*d*) The procedure laid down in rule 52(*b*) and Notes 1 to 3 thereunder in respect of postage stamps shall also be observed in the case of loss or damage to non-postal stamps in local or branch depots in Central areas with the exception that no intimation to postal authorities will be necessary and the loss will be borne by the Government to which the stamps belong. "The same procedure shall also apply to cases of loss or damage to match excise banderols, tobacco excise duty labels and all stamps which are the property of the Central Government in local or branch depots in State Areas."

53. On receipt of a report referred to in rules 50 and 52 (*b*), the Civil Accountant General shall send a copy of it, if it relates to the postage stamps and postal stationery, to the Accountant General, Posts and Telegraphs, in whose office all such reports will be consolidated for all the States for inclusion, if necessary, in the Appropriation Accounts and for the information of the Director General, Posts and Telegraphs.

54. The officers in charge of post offices shall report all losses of India Revenue and Central excise revenue stamps in stock at post offices, immediately on their occurrence, to (*i*) the head of the Postal Circle concerned, and (*ii*) the officer in charge of the local or branch depot concerned, and shall at the same time show the face value of the stamps in their accounts as "Advances Recoverable". Post Masters who do not get their supply of stamps direct from a local or branch depot should submit the above reports through the Head or Sub-Post Master concerned. The Head of the Circle shall investigate the matter and submit a report of his investigation and findings in detail on the lines of the report prescribed in rule 52(*b*), to the State Government or local Administration or (in the case of Madras) to the Chief Revenue Authority of the district. A copy of the report shall be simultaneously forwarded to the Posts and Telegraphs Audit Officer, the State Accountant General (Civil) and the Controller of Stamps. On receipt of the sanction of the State Government or local Administration to the writing off of the loss, the Posts and Telegraphs Audit Officer shall, after clearing the head "Advances Recoverable", pass on the debit for the full face value of the stamps (as charged by the officer in charge of the Post Office in his accounts) to the Civil Accountant General concerned through the exchange accounts. In cases where recoveries are made from the postal officials at fault, the amounts recovered shall be credited to the State Government or local Administration through the exchange accounts.

## PART IV

### *Verification of stocks in the Central Stamp Store*

55. (*i*) the Accountant General, Bombay, should (in the capacity of an agent of the Government of India, Ministry of Finance) depute a Gazetted officer to conduct the stock verification of stamps.

(*ii*) In the absence of special orders to the contrary, the balances to be verified should be the closing balances of the last working day of March each year. If that of any other day be verified under the orders of the Government of India, the report should be worked up to the last day of the month by the accounts for the intervening days.

(*iii*) The receipts by and the issues from the Central Stamp Store of stamps should be suspended from the day on which the physical verification commences until it is completed.

NOTE.—With a view to avoiding accumulation of cases in the manufacturing sections, the verifying officer after verifying first the stock balances of bulk items such as post cards, envelopes, match excise banderols, etc., may permit the receipt of cases from the India Security Press to the Central Stamp Store, provided that these cases are kept separately in a secluded portion of the Store away from the stocks verified and under verification until the entire physical verification of stock kept in the form of cases is completed. Similarly he may allow the receipts and despatches of stamps, etc., in really urgent cases after first verifying the stock balances of the items concerned.

(*iv*) On the morning of the day on which the stock is to be counted the verifying officer should be furnished by the Controller of Stamps with detailed lists of the various kinds of stamps which are in the Central Stamp Store, showing therein separate columns—(1) serial number, (2) denomination and description of stamps, (3) quantity of unopened stock, (4) quantity of opened stock, and (5) total quantity of opened and unopened stock; also lists showing the symbolical letters and figures stencilled on the unopened case to indicate the description and denomination of the contents and the quantities contained therein.

(*v*) The case in the unopened stock should be examined to see that they are marked with the symbols for the description of stamps under examination and their number counted. Three per cent. of these cases taken at random should be opened and a packet from each case examined to see that the cases contain stamps of the kind indicated on the outside of the case.

The contents of some packets from the cases opened for check should be counted in detail (banderols being counted in terms of booklets) and verified with the value noted on the labels.

(*vi*) As regards 'Opened Stock' (the term 'opened stock' includes all bundles or packets bearing the label of the India Security Press which are not packed in the form of cases by the Security Press and also all packets or bundles which have been broken open and repacked by the Central Stamp Store including those packed in cases by the Central Stamp Store) verification shall be as follows:—

(*a*) Counting cent. per cent. the contents of all broken packets or bundles which are kept in a loose or open condition.

(*b*) Opening and counting the contents of five per cent. of all bundles or packets of stamps bearing the original India Security Press label intact and the contents of five per cent. of all bundles or packets repacked by the Central Stamp Store including those put in cases packed by the Central Stamp Store, under each denomination.

(*c*) Opening and counting the contents of five per cent. of all bundles or packets of each denomination of postal stationery, match excise banderols, etc., having the original India Security Press label intact and the contents of five per cent. of all bundles or packets repacked by the Central Stamp Store but not packed in the form of cases (banderols being counted in terms of booklets).

(*d*) As regards the remaining bundles or packets of stamps, postal stationery, match excise banderols, etc., not subjected to the check prescribed in clauses (b) and (c) above, it will be sufficient to count the bundles or packets after seeing that they have not been opened and that they bear intact the labels denoting the description and quantity of the contents.

(*e*) Opening five per cent. of cases of postal stationery, match excise banderols and other similar items packed in cases by the Central Stamp Store and removing one bundle or packet from each case and opening and counting the contents of each such bundle or packet (banderols being counted in terms of booklets).

(*f*) Counting the contents of a few booklets of banderols selected at random to see that they contain the requisite number of leaves.

NOTE.—The percentage laid down in clause (v) and in items (b) to (e) of clause (vi) of rule 55 may be increased by the verifying officer in selected cases if circumstances justify.

(*vii*) The verifying officer shall then compare the stock ledger balances with the balances shown in the stock lists and record his initials in the stock ledger. He shall also check the balances as shown in the priced stock ledger and prepare the stock verification report as shown below:—

| Sl. No. | Description and Denomination | Quantity | Manufacturing value | Remarks |
|---|---|---|---|---|
| | | | | |

Certified that the balance of stamps in the Central Stamp Store, Nasik Road, on the.....19....., has been verified by me in the manner laid down in Part IV of the "Rules for the Supply and Distribution of Stamps" and I have satisfied myself of the correctness of the result set forth above.

Designation .....

*Date*.....

(*viii*) The Accountant General, Bombay, should submit the report prepared in the above manner to the Government of India, Ministry of Finance (Revenue Division), with any remarks he may have to offer.

GIPN—S1—9 Excise—26-11-55—3,000.

8 - 10701/Ha-10/11

No.21/4/54-Stamps
Government of India
Ministry of Finance (Revenue Division)
New Delhi, the 30th October, 1954.

From

Shri M.G. Mathur,
Under Secretary to the Government of India

To

1. The Secretary to the Govt. of Madras, Development Department, Madras.
2. The Secretary to the Government of Bombay, Revenue Department, Bombay Castle.
3. The Secretary to the Government of Uttar Pradesh, Excise Department, Lucknow.
4. The Secretary to the Govt. of West Bengal, Finance Department, (Taxation)., Calcutta.
5. The Secretary to the Govt. of Madhya Pradesh, Separate Revenue Department, Nagpur.
6. The Secretary to the Govt. of Bihar, Finance Department, Patna.
7. The Secretary to the Govt. of Orissa, Revenue Department, Cuttack.
8. The Secretary to the Govt. of Punjab, Revenue Department, Simla E.
9. The Secretary to the Govt. of Assam, Medical Department, Excise Branch, Shillong.
10. The Chief Secretary to the Govt. of Andhra, Kurnool.
11. The Chief Secretary to the Govt. of Hyderabad, Hyderabad (Deccan).
12. The Chief Secretary to the Govt. of Madhya Bharat, Gwalior.
13. The Chief Secretary to the Govt. of Rajasthan, Jaipur.
14. The Chief Secretary, Pepsu, Patiala.
15. The Chief Secretary to the Govt. of Mysore, Bangalore.
16. The Chief Secretary to the Govt. of Saurashtra, Rajkot.
17. The Chief Secretary to the Govt. of Travancore-Cochin, Trivandrum.
18. The Principal Secretary to the Govt. of Jammu and Kashmir, Srinagar.
19. The Chief Secretary to the Govt. of Delhi, Delhi.
20. The Chief Secretary to the Govt. of Ajmer, Ajmer.
21. The Chief Secretary to the Govt. of Coorg, Mercara.
22. The Chief Secretary to the Govt. of Himachal Pradesh, Simla.

P.T.O.

23. The Chief Secretary to the Govt. of Bhopal, Bhopal.

24. The Chief Commissioner, Kutch, Bhuj.

25. The Chief Commissioner, Tripura, Agartala.

26. The Chief Commissioner, Manipur, Imphal.

27. The Chief Secretary to the Govt. of Vindhya Pradesh, Rewa.

28. The Chief Commissioner, Andaman & Nicobar Islands, Port Blair.

Sir,

Subject:- Disposal of the stocks of postage stamps and postal stationery bearing the Affigy of King George V and King George VI.

-o-o-o-o-o-o-o-o-

I am directed to forward herewith a copy of Circular No. 282 dated the 15th September, 1954, issued by the Controller of Stamps, Nasik Road, on the above subject for information and necessary action in the matter.

Yours faithfully,

( M.G. MATHUR )
Under Secretary to the Government of India.

Copy forwarded to the Controller of Stamps, Nasik Road, with reference to his endorsement No. CSS-85-E-12/8988, dated the 16th October, 1954.

Under Secretary to the Government of India.

*Malhotra*
Encl: 1.

DESPATCHED.

No. B. Law/8126 / D. Dis. 482/54 Mercara 16th Nov. 1954

Copy with a copy of the enclosure forwarded to the Treasury Officer, Mercara for necessary action and report.

Chief Secretary

Rad 12/11 Rec 12/11

C.S.S. CIRCULAR NO. 282

CENTRAL STAMP STORE,
NASIK ROAD.
Date:- 15th September, 1954.

Subject:- Disposal of stocks of postage stamps and postal stationery bearing the effigy of King George V and King George VI.

In continuation of this office Circular No.274, dated the 1st June 1954 on the above subject, Treasury and Sub-Treasury Officers are hereby informed that it has now been decided by the Government of India to demonetise postage stamps and postal stationery (Public and Service) bearing the effigy of King George V and King George VI with effect from 1st October 1954 in consequence of which the Director- General, Posts and Telegraphs, New Delhi, has issued orders to all Heads of Postal Circles to stop the sale of these stamps and stationery forthwith and to issue instructions accordingly to post offices.

2. As such, Treasury and Sub-Treasury Officers who are entitled for direct supplies of stamps from this Store are requested to stop issue of Georgian Public Postage Stamps and Postal Stationery to Post Offices against their indents and also Georgian Service Postage Stamps and Service Postcards to the Public, Government Offices, and other persons who are /of/ authorised to use such stamps as per rule 39 and note thereunder/the "Rules for the Supply and Distribution of Stamps".

3. The Government of India will be giving three months' time from 1st October 1954 to 31st December 1954 to the public, and to Government Offices and others authorised to use Service Postage Stamps to tender undamaged and unspoiled Georgian items of Postage Stamps and Postal Stationery (Public and Service) lying with them for exchange and to obtain current stamps and stationery of equal face value from post offices in respect of Public Postage Stamps and Postal Stationery and in the case of Service Postage Stamps and Stationery from concerned treasuries.

4. The Director-General, Posts and Telegraphs, New Delhi, has also been asked to issue instructions to post offices to send their unsold stock of these obsolete stamps and stationery along with the stock of these items received from the public for exchange to their concerned treasuries for obtaining necessary exchange with current denominations of postage stamps and postal stationery.

5. Under such circumstances, treasury and sub-treasury officers who are entitled for direct supply of stamps from this Store are requested to return their stocks of Georgian items of postal stationery and postage stamps (public and service)together with the stocks of these items received from the post offices and from the authorised persons referred to in the aforesaid rules for supply and distribution of stamps, after allowing exchange therefor with current denominations of postal stationery and postage stamps (Public and Service) securely packed by insured parcel post on postal service free of postal charges or by passenger train freight "TO PAY" whereever necessary before 31st March 1955, for destruction and issue of a destruction certificate thereof, on the strength of which the face value of these stamps and stationery should be written off in the treasury accounts. Treasury Officers are also requested to issue similar instructions to sub-treasuries under their control which are not receiving supplies direct from this Store. The stock of Georgian series of postage stamps and postal stationery (Public & Service) which will be returned to them by their sub-treasuries referred to above should also be sent to this office as indicated above, after taking them in the treasury stock.

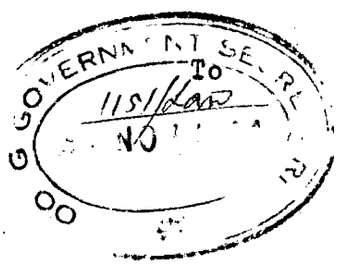
6. While returning these Georgian items of Postage Stamps and postal stationery, instructions contained in this office Circular No.(33E), dated the 22nd April 1947 may please be followed carefully, with an intimation as to the quantities and face value of the stamps and stationery sent. Stocks of uncountable and unidentifiable stamps and stationery should be dealt with in accordance with Rule 52(b) and note thereunder of the "Rules for the Supply and Distribution of Stamps".

J. C. DUTTA GUPTA.
Controller of Stamps.

No.25/15/54-Stamps.
Government of India
Ministry of Finance (Revenue Division)
New Delhi, the 19th November 1954.

From

Shri M.G.Mathur,
Under Secretary to the Government of India.



To

1. The Secretary to the Government of Madras, Development Department, Madras.

2. The Secretary to the Government of West Bengal, Finance Department, (Taxation), Calcutta.

3. The Secretary to the Government of Madhya Pradesh, Separate Revenue Department, Nagpur.

4. The Secretary to the Government of Orissa, Revenue Department, Cuttack.

5. The Secretary to the Government of Punjab, Revenue Department, Simla-E.

6. The Secretary to the Government of Assam, Medical Department, Excise Branch, Shillong.

7. The Chief Secretary to the Government of Andhra, Kurnool.

8. The Chief Secretary to the Government of Hyderabad, Hyderabad (Deccan).

9. The Chief Secretary to the Government of Madhya Bharat, Gwalior.

10. The Chief Secretary to the Government of Rajasthan, Jaipur.

11. The Chief Secretary, Pepsu, Patiala.

12. The Chief Secretary to the Government of Mysore, Bangalore.

13. The Chief Secretary to the Government of Saurashtra, Rajkot.

14. The Chief Secretary to the Government of Travancore-Cochin, Trivandrum.

15. The Chief Secretary to the Government of Delhi, Delhi.

16. The Chief Secretary to the Government of Ajmer, Ajmer.

17. The Chief Secretary to the Government of Coorg, Mercara.

18. The Chief Secretary to the Govrenment of Himachal Pradesh, Simla.

19. The Chief Secretary to the Government of Bhopal, Bhopal.

P.T.O.

20. The Chief Commissioner, Kutch, Bhuj.

21. The Chief Commissioner, Tripura, Agartala.

22. The Chief Commissioner, Manipur, Imphal.

23. The Chief Secretary to the Government of Vindhya Pradesh, Rewa.

24. The Chief Commissioner, Andaman & Nicobar Port Blair.

Sir,

Subject:- Stamps with King's effigy Destruction of-

I am directed to forward herewith a copy of letter No.STP 1754-I dated 22nd July 1954 from the Government of Bombay and this Ministry's reply dated 25th September 1954 there to. It is suggested that similar action may be taken regarding the disposal of Georgian non-Postal Stamps held by the treasuries which recline non - over printed all - India design non-Postal Stamps from the Central Stamp store, Nasik Road.

Yours faithfully,

(M.G.Mathur )
UNDER SECRETARY TO THE GOVERNMENT OF INDIA.

Copy forwarded to the Controller of Stamps, Nasik Road with reference to his letter No.CSS-82/8796 dated 12th October 1954.

(M.G.Mathur)
UNDER SECRETARY TO THE GOVERNMENT OF INDIA.

DESPATCHED *D.Singh* 18.11.54

No. B-Law. 8753. 154

& 28th Dec 1954.

Copy with a copy of the enclosures forwarded to the Treasury Officer, Mercara for report with particulars as regards the stocks if any of Georgian non-postal stamps in the treasuries in Coorg.

Rec'd 7/12 Chief Secy

Copy of letter number STP.1754-L dated 22nd July 1954 from the Under Secretary to the Government of Bombay, Revenue Department addressed to the Secretary to the Government of India, Ministry of Finance(Revenue Division)

.-.-.-.-.-.-.-.-.-.-.-.

Subject:- Stamps.
Use of ..... with the King's effigy.

I am directed to state that there is a large stock of judicial and non-judicial stamps bearing the King's effigy in the treasuries in this State. Government considers that the issue and use of these stamps with the King's effi even after a lapse of seven years since the attainment of freedom is not in keeping with the national pride and sentiment. As stamps with the new Ashoka Chakra emblem are available in most of the denominations, it is proposed to destroy the stocks of stamps with the King's effigy. In the circumstances, this Government proposes to issue the attached orders. Before these orders are issued, this Government would, however, like to be informed as to what policy the Government of India are following in this respect. I am therefore to request that if there is no objection, you will be so good as to communicate the same to this Government at an early date.

.-.-.-.-.-.-.-.-.-.-.-.-.-

Stamps.
Destruction of .....with King's effigy.

GOVERNMENT OF BOMBAY
Revenue Department.
Resolution No. STP.1754
Bombay Castle, July 1954.

Read: Government Endorsement No.STP. 1353/134332-L(i)
dated 12th November 1953.

RESOLUTION: Government has decided that the issue and use of judicial and non-judicial and other non-postal stamps bearing the King's effigy should be stopped in this State immediately. The Superintendent of Stamps, the Collectors and Treasury Officers should therefore take action as follows:

(a) The treasuries and sub-treasuries receiving direct supply of stamps from the Controller of Stamps, Nasik Road, should immediately indent for stamps with the Ashoka Chakra emblem to replace their existing stocks of stamps with the King's effigy. These indents should also include as usual the requirements of the sub-treasuries not receiving direct supply from the Controller of Stamps. The indents should be prepared strictly according to the Rules for the Supply and Distribution of Stamps and the number of new stamps to be indented should not be based on the existing number of stamps with the King's effigy but on the actual requirements;

(b) On receipt of the new stamps with the Ashoka Chakra the sub-treasury officers should seal their stock of stamps with the King's effigy after making an inventory thereof and start issuing the new stamps. The licenced vendors should also be asked to return their stock of stamps with the King's effigy in lieu of which new stamps with the Ashoka Chakra should be issued to them,

(c) After the total stocks of stamps with the King's effigy are sealed by the sub- treasury officer, he should forward it to the District Treasury under intimation to the Collector to whom a signed copy of the inventory should be sent;

(d) On receipt of the stock of stamps with the King's effigy from all sub-treasuries at the District Treasury, the Treasury Officer should personally check the total stocks and inform the Collector of the total stock and their face value;

(e) The total stock referred to in (d) above should then be destroyed by fire under the personal supervision of the Collector and the Treasury Officer and a report submitted to Government, the Inspector General of Registration and the Superintendent of Stamps of the total face value of the stamps destroyed.

P.T.O.

destruction certificate should also be forwarded to each sub-treasury;

(f) The Superintendent of Stamps should also follow the above procedure so far as the General Stamp Office, Bombay, is concerned. The stock of stamps with the King's effigy should be destroyed under the personal supervision of the Superintendent of Stamps.

2. As regards the stock of stamps with the King's effigy held in stock on account of this State in the Central Stamp Store, Nasik Road, the Controller of Stamps is requested to please destroy the stock under his personal supervision and to raise the debit for the manufacturing cost of the stamps so destroyed against this Government. The total face value of each category and manufacturing cost should please be reported to this Government.

3. The extra expenditure involved should be debited to the head"9 Stamps" and met out of the Advance from the Contingency Fund of Rs.1 Lakh sanctioned in Government Memorandum, Finance Department No.CNF. 1054/55-V dated 1st June 1954. The Superintendent of Stamps should report to Government the total manufacturing cost of the new Stamps indented for by the sub-treasuries and treasuries so that the necessary grants may be placed at their disposal. The total cost should not exceed Rs.1 lakh inclusive of Rs.10,737-15-0 which is the cost of stamps held in the Central Stamp Store, Nasik Road, on account of this State.

4. These orders do not apply to stamps which are the property of the Central Government.

By order and in the name of the Governor of Bombay,

Assistant Secretary to Government.

To

The Controller of Stamps (by letter)
The Superintendent of Stamps,
The Inspector General of Registration,
All Collectors (with 20 spare copies)
All Treasury Officers,
The Accountant General (through the Finance Department)
The Deputy Accountant General Baroda (through the Finance Department)
The Home Department,
The Political and Services Department,
The Finance Department.

Stamps.

Copy of letter No.25(15)/54/ dated 25th September 1954 from the Under Secretary to the Government of India Ministry of Finance (Revenue Division) New Delhi, addressed to the Under Secretary to the Government of Bombay, Revenue Department, Secretariat-Bombay, Bombay.

Subject:- Stamps with King's effigy- Destruction of.

Please refer to your letter No.S.TP 1754-L dated 22nd July 1954 on the above subject.

2. As the India Security Press has discontinued the printing of all kinds of stamps bearing the King's effigy and all denominations of non-postal stamps are now being printed in the Asoka Pillar design, there is no objection to your proposal for discontinuing the issue and use of non-postal stamps with King's effigy and for the distruction by the Controller of Stamps of the stocks of non-postal stamps King's effigy overprinted, Bombay State or Bombay Province held in the Central Stamp Store. In order that there may not be any difficulty in meeting the demand of treasuries in Bombay State for Asoka Pillar design stamps, which will be required to replenish treasury stocks on account of abolition of stamps with the King's effig

he Superintendent of stamps Bombay, should intimate to the Controller of Stamps oll in advance the additional requirements of the treasuries. The manufacturing ost of the stamps bearing King's effigy held in Central Stamp Store will be debited o your account before their destruction.

No.5430 /1954

Coorg Treasury Office,
Mercara, dated the ~~16~~ 18th December, 1954.

To All the Heads of the Departments

Sir,

Sub:-Disposal of stock of Postage Stamps and Postal stationery (Public and Service) bearing the effigy of King George V and King George VI.

---

It has been decided by the Government of India to demonetise Postage Stamps and Postal Stationery (Public and Service) bearing the effigy of King George V and King Geroge VI with effect from 1-10-54. In order to obtain current Stamps in exchange 3 months time has been given which expires on 31-12-1954.

2. It is therefore requested that un-used Postal Stamps bearing the effigy of King Geroge V and King George VI remaining in stock ~~with them~~ be exchanged for current Stamps of equal value at the post offices. Demonetised Service Stamps may be sent to this Treasury or the Sub-Treasuries, for exchange for current stamps before 31-12-54.

Yours faithfully,

18/12/54

(W.E.Albert)
Treasury Officer, Coorg,
Mercara.

Copy to the Chief Secretary, Government of Coorg, Mercara, for information with reference to his endorsement No.8126/D Dis.482/54 dated 16-12-1954.

125-54/Law SECTT
22 DEC

May be filed.
23/12

23/12

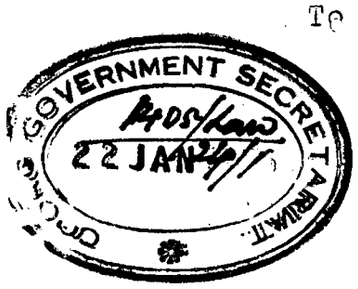
28/12/54

No.21/4/54-Stamps.
GOVERNMENT OF INDIA
MINISTRY OF FINANCE (REVENUE DIVISION)
New Delhi, the 15th January, 1955.

From

Shri M.G.Mathur,
Under Secretary to the Government of India.

To




1. The Secretary to the Govt. of Madras, Development Department, Madras.

2. The Secretary to the Government of Bombay, Revenue Department, Bombay castle.

3. The Secretary to the Government of Uttar Pradesh Excise Department, Lucknow.

4. The Secretary to the Govt. of West Bengal, Finance Department, (Taxation), Calcutta.

5. The Secretary to the Govt. of Madhya Pradesh, Separate Revenue Department, Nagpur.

6. The Secretary to the Govt. of Bihar, Finance Department, Patna.

7. The Secretary to the Govt. of Orissa, Revenue Department, Cuttack.

8. The Secretary to the Govt. of Punjab, Revenue Department, Simla E.

9. The Secretary to the Govt. of Assam, Medical Department, Excise Branch, Shillong.

10. The Chief Secretary to the Govt. of Andhra, Kurnool.

11. The Chief Secretary to the Govt. of Hyderabad Hyderabad (Deccan).

12. The Chief Secretary to the Govt. of Madhya Bharat, Gwalior.

13. The Chief Secretary to the Govt. of Rajasthan, Jaipur.

14. The Chief Secretary, Pepsu, Patiala.

15. The Chief Secretary to the Govt. of Mysore, Bangalore.

16. The Chief Secretary to the Govt. of Saurashtra Rajkot.

17. The Chief Secretary to the Govt. of Travancore-Cochi, Trivandrum.

18. The Principal Secretary to the Govt. of Jammu and Kashmir, Srinagar.

19. The Chief Secretary to the Govt. of Delhi, Delhi.

20. The Chief Secretary to the Govt. of Ajmer, Ajmer.

21. The Chief Secretary to the Govt. of Coorg, Mercara.

22. The Chief Secretary to the Govt. of Himachal Pradesh, Simla.

23. The Chief Secretary to the Govt. of Bh al, Bhopal.

24. The Chief Commissioner, Kutch, Bhuj.

25. The Chief Commissioner, Tripura, Agartala.

26. The Chief Commissioner, Manipur, Imphal.

27. The Chief Secretary to the Govt. of Vidhya Pradesh Rewa.

28. The Chief Commissioner, Andaman and Nicobar Islands, Port Blair.

Sir,

SUBJECT:- Disposal of the stocks of postage stamps and postal stationery bearing the Affigy of King Georg: V and King George VI- .

In continuation of this Ministry's letter of even number dated the 30th October, 1954, I am directed to forward herewith a copy of Circular No.287 dated the 30th December, 1954, issued by the Controller of Stamps, Nasik Road, on the above subject for information and necessary action in the matter.

Yours faithfully,

S. Venkatesan

(M.G.VENKATESAN)
UNDER SECRETARY TO THE GOVERNMENT OF INDIA.

BR:-

Copy forwarded to the Controller of Stamps, Nasik Road, with reference to his endorsement No.CSS-85-E-12 A/13919, dated the 6th January, 1955.

S. Venkatesan

UNDER SECRETARY TO THE GOVERNMENT OF INDIA.

DESPATCHED.

No. B. Leas/10717
D. Dis. 482/54

Moreena dtd Jan 55.

Copy with a copy of the enclosure forwarded to the Treasury Officer, Moreena for necessary action and report.

Chief Secy
22/1 Jan/1955

C.S.S.CIRCULAR NO.287.

CENTRAL STAMP STORE,
NASIK ROAD.
Dated the 30th December,1954.

SUBJECT:- Disposal of the stocks of Postage Stamps and postal Stationery bearing the effigy of King George V and King George VI- .

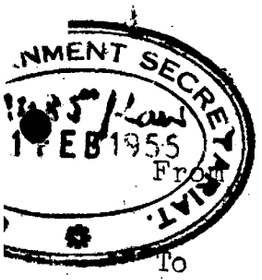
In continuation of this office Circular No.282 dated the 15th September,1954, Treasury and Sub-Treasury Officers are hereby informed-that the Government of India has been pleased to extend the time limit prescribed for exchange of demonetised Georgian Public and Service Postage-Stamps and Postal Stationery up to 31st March 1955.

2. It has also been decided by the Government of India that exchange should be granted to Public and to Government Offices and others authorised to use Service Postage Stamps, in respect of Georgian Postal Stationery (Public and Service) bearing printed matter for current Postage Stamps and Postal Stationery of eual face value from the Post Offices with regard to Public Postal Staionery and Service Postal Stationery from the concerned Treasuries provided they are unused and unspoiled.

3. The Director-General, Posts and Telegraphs, New Delhi, will also be issuing necessary instructions to Post Offices accordingly.

4. Under such circumstances Treasury Officers are also requested to i struct the Sub-Treasuries under their control which ar not receiving direct supply of stamps from this Store of this extension and return after allowing necessary exchange to Post Offices and others as stated under para 2 above and in the manner indicated in this office circular cited above within 1st July 1955, the stock of their Georgian items of Postal Stationery and Postage Stamps (Public and Service) thus for collected for destruction.

J.C.DUTTA GUPTA
CONTROLLER OF STAMPS.



No.25/15/54-Stamps.
GOVERNMENT OF INDIA
MINISTRY OF FINANCE (REVENUE DIVISION)
DELHI, the 3rd February, 1955.

From

The Under Secretary to the Government of India.

To

1. The Secretary to the government of Madras, Development Department, Madras.

2. The Secretary to the Government of West Bengal Finance Department, (Taxation), Calcutta.

3. The Secretary to the Government of Madhya Pradesh Separate Revenue Department, Nagpur.

4. The Secretary to the Government of Orissa, Revenue Department, Simla-E. Cuttack.

5. The Secretary to the Government of Punjab, Revenue Department, Simla-E.

6. The Secretary to the Government of Assam, Medical Department, Excise Branch, Shillong.

7. The Chief Secretary to the Government of Andhra, Kurnool.

8. The Chief Secretary to the Government of Hyderabad Hyderabad (Deccan).

9.

10. The Chief Secretary to the Government of Rajasthan, Jaipur.

11. The Chief Secretary Pepsu, Patiala.

12. The Chief Secretary to the Government of Mysore, Bangalore.

13. The Chief Secretary to the Government of Saurashtra Rajkot.

14. The Chief Secretary to the Government of Travancore-Cochin, Trivandrum.

15. The Chief Secretary to the Government of Delhi, Delhi.

16. The Chief Secretary to the Government of Ajmer, A-jmer.

17. The Chief Secretary to the Government of Coorg, Mercara.

18. The Chief Secretary to the Government of Himachal Pradesh, Simla.

19. The Chief Secretary to the Government of Bhopal Bhopal

20. The Chief Commissioner, Kutch, Bhuj.

21. The Chief Commissioner, Tripura, Agartala.

22. The Chief Commissioner, Manipur, Imphal.

23. The Chief Secretary to the Government of Vindhya Pradesh, Rewa.

23. The Chief Commissioner Andaman and Nicobar Islands, Portblair.

Sir,

SUBJECT:- Stamps with King's effigy Destructio

I am directed to refer to this Ministry's letter of even number dated the 19th November, 1954 on the above subject and request for the favour of your early reply in the matter.

Yours faithfully,

for UNDER SECRETARY TO THE GOVT. OF INDIA.

GOVERNMENT OF COORG
LAW SECRETARIAT.

No.B.Law..1114... Mercara the 22nd Feb.1955.

From-The Chief Secretary to the Government of Coorg.

To -The Treasury Officer,Coorg, Mercara.

Subject.-Disposal of the stocks of Postage Stamps and Postal Stationery bearing the effigy of the King George V and King George VI-

---

Sir,

I am directed to refer to this office (4) ent.Nos.10717 D.Dis.482/54 dated the 2nd.January 1955 and (2) No8953 dated the 2.th December 1954 on the subject mentioned above and to request an early reply.

Yours faithfully,

(I.C.SUBAIAH)
CHIEF SECRETARY

No.21/4/54-Stamps
GOVERNMENT OF INDIA
MINISTRY OF FINANCE (REVENUE DIVISION)
NEW DELHI, the 9th February 1955.

---

GOVERNMENT SECRETARIAT COORG 1506/Law FEB 19

From

Shri M.G. Mathur,
Under Secretary to the Government of India.

To

1. The Secretary to the Govt. of Madras, Development Department, Madras.

2. The Secretary to the Government of Bombay, Revenue Department, Bombay Castle.

3. The Secretary to the Government of Uttar Pradesh Excise Department, Lucknow.

4. The Secretary to the Govt. of West Bengal, Finance Department, (Taxation), Calcutta.

5. The Secretary to the Govt. of Madhya Pradesh, Separate Revenue Department, Nagpur.

6. The Secretary to the Government of Bihar, Finance Department, Patna.

7. The Secretary to the Government of Orissa, Revenue Department, Cuttack.

8. The Secretary to the Government of Punjab, Revenue Department, Simla E.

9. The Secretary to the Govt. of Assam, Medical Department, Excise Brach, Shillong.

10. The Chief Secretary to the Govt. of Andhra, Kurnool.

11. The Chief Secretary to the Govt. of Hyderabad Hyderabad(Deccan).

12. The Chief Secretary to the Govt. of Madhya Bharat, Gwalior.

13. The Chief Secretary to the Govt. of Rajasthan Jaipur.

14. The Chief Secretary, Pepsu, Patiala.

15. The Chief Secretary to the Govt. of Mysore, Bangalore.

16. Thief Secretary to the Govt. of Saurashtra Rajkot.

17. The Chief Secretary to the Govt. of Travancore-Cochin, Trivandrum.

18. The Principal Secretary to the Govt. of Jammu and Kashmir, Jammu.

19. The Chief Secretary to the Govt. of Delhi, Delhi.

20. The Chief Secretary to the Govt. of Ajmer, Ajmer.

21. The Chief Secretary to the Govt. of Coorg, Mercara.

P.T.O.

22. The Chief Secretary to the Govt. of Himachal Pradesh, Simla.

23. The Chief Secretary to the Govt. of Bhopal, Bhopal.

24. The Chief Commissioner, Kutch, Bhuj.

25. The Chief Commissioner, Tripura, Agartala.

26. The Chief Commissioner, Manipur, Imphal.

27. The Chief Secretary to the Govt. of Vidhya Pradesh, Rewa.

28. The Chief Commissioner, Andaman and Nicobar Islands, Port Blair.

Sir,

Subject:- Disposal of the stocks of postage stamps and postal stationery bearing the effigy of King George V and King George VI.

---

In continuation of this Ministry's letter of even number dated the 15th January, 1955, I am directed to forward herewith a copy of Circular No.290 dated the 28th January, 1955, issued by the Controller of Stamps, Nasik Road, on the above subject for information and necessary action in the matter.

Yours faithfully,

M G Mathur

(M.G. Mathur)
UNDER SECRETARY TO THE GOVERNMENT OF INDIA.

Copy forwarded to the Controller of Stamps, Nasik Road, with reference to his endorsement No.CSS-85-E-12-A/15368, dated the 31st January, 1955.

V M G

UNDER SECRETARY TO THE GOVERNMENT OF INDIA.

'Kataria'
9.2.1955.

No. B.Law 113/4
D.Dis.482/52

Received 1st March 55,

Copy with a copy of the enclosure forwarded to the Treasury Officer, Coorg, for necessary action, & report.

Civil Secretary

C.S.S. CIRCULAR NO. 290

CENTRAL STAMP STORE,
NASIK ROAD.
Dated the 28th January 1955.

Subject:- Disposal of the stocks of demonetised Georgian Service Postage Stamps lying with public.

---

In continuation of this office Circular No. 287 dated the 30th December 1954, Treasury and Sub - Treasury Officers are hereby informed that it has now been decided by the Government of India that exchange should also be granted to public in respect of undamaged and unspoiled Georgian Service Postage Stamps tendered by them within 31st March 1955 with current Service Postage Stamps of equal face value. It should please be noted that under no circumstances current public postage stamps should be given in exchange for the Georgian Service postage Stamps.

2. Treasury officers are therefore requested to issue similar instructions to the sub - treasuries under their control which are not receiving direct supply of stamps from this Store and return to this office after allowing necessary exchange to public as and when demanded, the stock of the Georgian Service Postage Stamps thus collected within 1st July 1955 for destruction.

Sd/- R.S. Bery
Deputy Controller of Stamps.

'Kataria'

No.21/4/54-Stamps 14
GOVERNMENT OF INDIA
MINISTRY OF FINANCE (REVENUE DIVISION)
NEW DELHI, the 12th March 1955.

From

Shri M.G.Mathur,
Under Secretary to the Government of India.

The Secretary to the Government of Madras,
Revenue Department,
Madras.

The Secretary to the Government of Bombay,
Revenue Department, Bombay Castle,

The Secretary to the Government of Uttar Pradesh,
Excise Department, Lucknow.

The Secretary to the Government of West Bengal,
Finance Department (Taxation), Calcutta.

The Secretary to the Government of Madhya Pradesh,
Separate Revenue Department, Nagpur.

The Secretary to the Government of Bihar,
Finance Department, Patna.

The Secretary to the Government of Orissa,
Finance Department, Cuttack.

The Secretary to the Government of Punjab,
Revenue Department, Chandigarh.

The Secretary to the Government of Assam,
Finance (Taxation) Department, Shillong.

The Chief Secretary to the Government of Hyderabad,
Hyderabad (Deccan).

The Chief Secretary to the Government of Andhra,
Kurnool.

The Chief Secretary to the Government of Madhya Bharat,
Gwalior.

The Chief Secretary to the Government of Rajasthan,
Jaipur.

The Chief Secretary, PEPSU, Patiala.

The Chief Secretary to the Government of Mysore,
Bangalore.

The Chief Secretary to the Government of Saurashtra,
Rajkot.

The Chief Secretary to the Government of Travancore-
Cochin, Trivandrum.

The Principal Secretary to the Government of Jammu &
Kashmir, Jammu.

The Chief Commissioner, Delhi.

The Chief Commissioner, Ajmer.

The Chief Commissioner, Coorg, Mercara.

The Chief Commissioner, Himachal Pradesh, Simla.

The Chief Commissioner, Bhopal.

The Chief Commissioner, Kutch, Bhuj.

The Chief Commissioner, Tripura, Agartala.

The Chief Commissioner, Manipur, Imphal.

The Chief Commissioner, Vindhya Pradesh, Rewa.

The Chief Commissioner, Andaman & Nicobar Islands, Port-Blair.

SUBJECT: SUPPLY AND DISTRIBUTION OF STAMPS-POSTAGE STAMPS-DEMONETISATION OF THE PRE-INDEPENDENCE GEORGIAN ISSUES-EXCHANGE OF.

-o-o-o-o-o-o-o-

Sir,

I am directed to say that consequent on the demonetisation of India Postage Stamps, Ordinary and Service, including postal stationery e.g., postcards, envelopes etc. bearing the effigy of His Late Majestry King George V or His Late Majesty King George VI, as notified in the Government of India, Ministry of Communications (Posts and Telegraphs), Notification No. H.16-31/54, dated the 6th September, 1954 (published at page 2211 of the Gazette of India Part II, Section 3, dated the 11th September, 1954) subsequently amended by another Notification bearing the same number dated the 28th December, 1954 (copy enclosed), the Post Offices in the case of Ordinary postage stamps and Government Treasuries in the case of Service postage stamps have been authorised to accept such stamps and/or postal stationery i.e. postcards, envelopes etc. including even those bearing printed matter, as may be tendered by the public and/or those authorised to use service stamps, for exchange with the current stamps or Stationery, free of cost, within a period of six months from the date of demonetisation viz., the 1st October, 1954 provided the stamps and/or stationery tendered are in unused and unspoiled condition. The last date for the exchange of such stamps and stationery is thus 31st of March 1955.

2. In order to facilitate the exchange of such stamps and postal stationery by the post offices from the treasuries, it is necessary to allow a further period of two months within which the post offices should obtain from the treasuries concerned current stamps or stationery of equivalent value as may be required by them.

3. The stamps and stationery both ordinary and Service, so received by the Government Treasuries should be surrendered to the Controller of Stamps, Nasik Road soon after 1st July 1955 for verification and eventual destruction in accordance with the Rules for the Supply and Distribution of Stamps.

4. I am to request that necessary instructions in this regard may kindly be issued to the Officers incharge of Treasuries under your control.

No: B.Law...137...../55 Mercara the 6th March 55.

Yours faithfully,

S Venkataraman

( M.G. Mathur )

Chief Secretary.

Copy with the copy of the enclosure forwarded to the Treasury Officer, Coorg for necessary action.

DESPATCHED

28/3/55-Local/28/3

Copy forwarded for information and necessary action to:-

i) Director General, Posts and Telegraphs, New Delhi.

ii) The Auditor-General of India.

iii) All Civil Accountants-General.

iv) The Accountant -General, Posts & Telegraphs.

v) Controller of Stamps, Nasik Road.

vi) Controller of Printing & Stationery.

vii) Ministry of External Affairs.

viii) Ministry of Home Affairs.

S Venkatesan

UNDER SECRETARY TO THE GOVERNMENT OF INDIA.

- Copy - 16

TO BE PUBLISHED IN PART II SECTION 3 OF THE NEXT ISSUE OF THE GAZETTE OF INDIA)

GOVERNMENT OF INDIA
MINISTRY OF COMMUNICATIONS
(POSTS AND TELEGRAPHS)

New Delhi the 28th December 1954.

NOTIFICATION

In paragraph 2 of the notification of the Government of India, in the Ministry of Communications (Posts and Telegraphs), No.H.16-31/54 (SRO.2958) dated the 6th September 1954 published at page 2211 of the Gazette of India, Part II Section 3, dated the 11th September 1954, the following amendments shall be made, namely:-

(1) After the expression "Ordinary adhesive or embossed postage stamps of the above description", the expression "including postal stationery, e.g. postcards, envelopes, bearing printed matter," shall be inserted.

(2) For the words "three months", the words "six months' shall be substituted.

( H.16-31/54)

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The Notification cited above referred to as amended is reproduced below:-

S.R.O. 2958. - It is hereby notified for general information that ordinary (public) and Service postage stamps including postcards, envelopes, etc. bearing the effigy of His Late Majesty King George V or His Late Majesty King George VI will, with effect from the 1st October 1954, not be accepted in prepayment of postage or telegraph charges or other sums chargeable under the Indian Post Office Act, 1898 (VI of 1898), or the Indian Telegraph Act, 1885 (XIII of 1885).

2. Ordinary adhesive or embossed postage stamps of the above description including postal stationery, e.g., postcards, envelopes, bearing printed matter may, however, be exchanged for current stamps of equivalent value free of cost at Indian Post Offices and Service postage stamps at Government Treasuries within six months from the aforesaid date, provided they are unused and unspoiled.

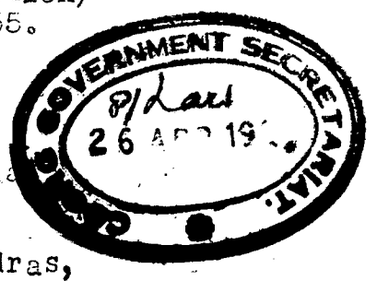
Sd/- V.M.Bhide.
Deputy Secretary to the Govt. of India.

To

The Manager,
Govt. of India Press
New Delhi.

No. 21/4/54-Stamps
Government of India
Ministry of Finance (Revenue Division)
NEW DELHI, the 12th April 1955.

.....




From

Shri M.G. Mathur,
Under Secretary to the Government of India

To

1. The Secretary to the Government of Madras, Development Department, Madras.

2. The Secretary to the Government of Bombay, Revenue Department, Bombay Castle.

3. The Secretary to the Government of Uttar Pradesh Excise Department, Lucknow.

4. The Secretary to the Govt. of West Bengal, Finance Department (Taxation), Calcutta.

5. The Secretary to the Govt. of Madhya Pradesh, Separate Revenue Department, Nagpur.

6. The Secretary to the Government of Bihar, Finance Department, Patna.

7. The Secretary to the Government of Orissa, Revenue Department, Cuttack.

8. The Secretary to the Govt. of Punjab, Revenue Department, Simla E.

9. The Secretary to the Government of Assam, Finance (Taxation) Department, Shillong.

10. The Chief Secretary to the Govt. of Andhra, Kurnool.

11. The Chief Secretary to the Govt. of Hyderabad, Hyderabad (Deccan).

12. The Chief Secretary to the Govt. of Madhya Bharat, Gwalior.

13. The Chief Secretary to the Govt. of Rajasthan, Jaipur.

14. The Chief Secretary, Pepsu, Patiala.

15. The Chief Secretary to the Govt. of Mysore, Bangalore.

16. The Chief Secretary to the Govt. of Saurashtra, Rajkot.

17. The Chief Secretary to the Govt. of Travancore-Cochin, Trivandrum.

18. The Principal Secretary to the Govt. of Jammu and Kashmir, Jammu.

19. The Chief Secretary to the Govt. of Delhi, Delhi.

20. The Chief Secretary to the Govt. of Ajmer, Ajmer.

P.T.O.

21. The Chief Secretary to the Govt. of Coorg, Mercara.

22. The Chief Secretary to the Govt. of Himachal Pradesh, Simla.

23. The Chief Secretary to the Govt. of Bhopal, Bhopal.

24. The Chief Commissioner, Kutch, Bhuj.

25. The Chief Commissioner, Tripura, Agartala.

26. The Chief Commissioner, Manipur, Imphal.

27. The Chief Secretary to the Govt. of Vidhya Pradesh, Rewa.

28. The Chief Commissioner, Andaman and Nicobar, Islands, Port Blair.

Sir,

Subject:- Disposal of the stocks of postage stamps and postal stationery bearing the effigy of King George V and King George VI.

.....

In continuation of this Ministry's letter of even number dated the 9th February 1955, I am directed to forward herewith a copy of Circular No. 292 dated the 1st March 1955, issued by the Controller of Stamps, Nasik Road, on the above subject for information and necessary action in the matter.

Yours faithfully,

M G Mathur

UNDER SECRETARY TO THE GOVERNMENT OF INDIA

Copy forwarded to the Controller of Stamps, Nasik Road, with reference to his endorsement No. CS&S-85-E.12-A/17967 dated the 3rd March 1955.

.....

Copy forwarded to the Treasury Officer, with the request that necessary instruction

ENCLOSED.

M G Mathur

No. B.law.1046..../55 UNDER SECRETARY TO THE GOVERNMENT OF INDIA
D.Dis.482/54.

Mercara the 12th May ~~April~~ 54

Copy forwarded with a copy of letter referred to above to the Treasury Officer Coorg Mercara for information and with the request that necessary instructions may be given to the Sub-Treasuries also.

o/c

o/c

Chief Secretary

C.S.S. CIRCULAR NO. 292

CENTRAL STAMP STORE,
NASIK ROAD,
DATED the 1st March 1955

Subject:- Disposal of the stocks of demonetised postage Stamps and Postal Stationery bearing the effigy of King George V & King George VI.

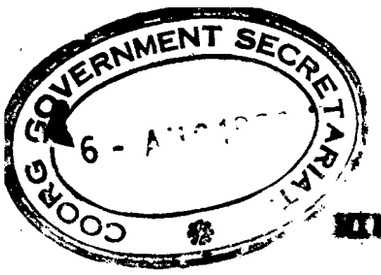
.....

In continuation of this office Circulars Nos. 282, 287, 290 dated the 15th September 1954, 30th December 1954 and 28th January 1955 respectively on the above subject treasury and sub-treasury officers are hereby - informed that it has now been decided that Post Offices in India should tender to the treasuries concerned within 31st May 1955 the stock of demonetised undamaged and unspoiled Georgian Postage stamps and Postal Stationery including those bearing printed matter received from the public within 31st March 1955 the time limit prescribed for such exchange to the public.

2. The Director-General, Posts and Telegraphs, New Delhi, will also be issuing necessary instructions to Post Offices accordingly.

3. In the circumstances treasury officers are also requested to instruct the sub-treasuries under their control which are not receiving direct supply of stamps from this Store accordingly and return the Georgian items to this Store in one lot before 1st July 1955 for destruction.

********




No.25/15/54-Stamps
GOVERNMENT OF INDIA
MINISTRY OF FINANCE (REVENUE DIVISION)
NEW DELHI, the ~~29th July~~ 2nd Aug., 1955.

From

The Under Secretary to the Govt. of India.

To

1. The Secretary to the Govt. of Madhya Pradesh Separate Revenue Department, Nagpur.
2. The Secretary to the Government of Assam, Medical Department, Excise Branch, Shillong.
3. The Chief Secretary Pepsu, Patiala.
4. The Chief Secretary to the Government of Travancore-Cochin, Trivandrum.
5. The Chief Secretary to the Govt. of Ajmer, Ajmer.
6. The Chief Secretary to the Govt. of Coorg, Mercara.
7. The Chief Commissioner, Kutch, Bhuj.
8. The Chief Commissioner, Tripura, Agartala.
9. The Chief Commissioner, Manipur, Imphal.
10. The Chief Commissioner Andaman and Nicobar Islands, Portblair.

Sir,

Subject:- Stamps with King's effigy Destruction of-.

*****

I am directed to refer this Ministry's letter of even number dated the 19th November, 1954 and reminder dated the 3rd February, 1955 on the above subject and request for the favour of your early reply in the matter.

Yours faithfully,

for Under Secretary to the Government of India.

'Kataria'
29.7.55.

No: B. Law 105 4 / 58
D Dr 482/59

Mercara the 26th Aug. 59

From: The Chief Secretary.

To - The Treasury Officer
Coorg, Mercara.

Sub: Stamps (Non-postal stamps)
with King's effigy destruction of.

Sir,

I am directed to refer to your letter No: 1192 dated 28th July 59 on the subject mentioned above and to request that information as to whether you have stopped the issue of Stamps with King's effigy and whether indent has been placed for the supply of stamps with Ashoka Chakra emblem to replenish the old stock, of stamps and to request that the information may be furnished immediately

Yours faithfully

Chief Secretary

16/7/59 Dr/16/8

No: B. Law 8534
R.D. 482/54

Mercara the 22nd Sept. 5

From The Chief Secretary,

To Secretary,
Govt of India,
Ministry of Finance (Revenue D

Sub: Stamps with King's effigy
destruction of - instruction regardi

Sir,

I am directed to refer to your letter No: 25/15-14-Stamps dated the 19th November 1954, on the subject mentioned above and to enclose a statement showing the stamps under various denominati bearing the King's effigy held by the Coorg Tre and (~~to seque that, it may be informed as~~) to expl whether these stamps, have to be sent to the Controller of Stamps, Nasik Road, for destruction, or if they could be destroyed locally by the orders of the State Govt.

I am further to add that there is enough stock of stamps with Ashoka Chakra Emblem which has been issued in place of the Georgian Stamps, for issue to the public.

Yours faithfully,

Chief Secretary

Govt/1619.

No. 1192 Office of the Treasury Officer
Coorg, Mercara, dated 28-7-1955.

From

The Treasury Officer,
Coorg, Mercara.

To

425/Law

The Law Secretary to the Govt. of Coorg,
MERCARA.

Sir,

Sub: Stamps (Non-postal stamps) with King's effigy destruction of.
Ref: your letter No.B.Law.8953 dated the 28th Dec.1954.

I furnish below the details of stock as on 1st July, 1955 of Georgian non-postal stamps held in Coorg Treasury and the Sub-Treasuries worth Rs.93,051-13-0 (Ninety three thousand and fifty one and annas thirteen only) for favour of information.

Yours faithfully;
28/7/55
(M.C.SOMAYA)
Treasury Officer, Coorg.

28/7

Non-judicial Stamp Papers.

| | | |
|---|---|---|
| 2-0-0 | 28 | 56-0-0 |
| 3-8-0 | 124 | 469-0-0 |
| 4-0-0 | 50 | 200-0-0 |
| 4-8-0 | 141 | 634-8-0 |
| 7-0-0 | 143 | 1,001-0-0 |
| 8-0-0 | 73 | 584-0-0 |
| 9-0-0 | 65 | 585-0-0 |
| 25-0-0 | 66 | 1,650-0-0 |
| 35-0-0 | 25 | 875-0-0 |
| 40-0-0 | 11 | 440-0-0 |
| 50-0-0 | 49 | 2,450-0-0 |
| 75-0-0 | 7 | 525-0-0 |
| 100-0-0 | 15 | 1,500-0-0 |
| 150-0-0 | 77 | 11,550-0-0 |
| 200-0-0 | 3 | 600-0-0 |
| 500-0-0 | 22 | 15,000-0-0 |
| | | 38,119-8-0 |

Court Fee Stamps.

| | | |
|---|---|---|
| 0-6-0 | 1 sheet 12 labels | 22-8-0 |
| 1-2-0 | 11 sheets 27 labels | 635-10-0 |
| 1-8-0 | 8 sheet 32 labels | 624-0-0 |
| | | 1,282-2-0 |

Court Fee Stamp papers.

| | | |
|---|---|---|
| 25-0-0 | 21 | 525-0-0 |
| 30-0-0 | 26 | 780-0-0 |
| 35-0-0 | 15 | 525-0-0 |
| 40-0-0 | 34 | 1,360-0-0 |
| 45-0-0 | 3 | 135-0-0 |
| 50-0-0 | 2 | 100-0-0 |
| 75-0-0 | 6 | 450-0-0 |
| 80-0-0 | 17 | 1,360-0-0 |
| 125-0-0 | 29 | 3,625-0-0 |
| 250-0-0 | 16 | 4,000-0-0 |
| 400-0-0 | 21 | 8,400-0-0 |
| 500-0-0 | 14 | 7,000-0-0 |
| | | 28,260-0-0 |

Custodian Fee Stamps.

| | | |
|---|---|---|
| 0-2-0 | 56 labels | 7-0-0 |
| 0-3-0 | 28 Labels | 5-4-0 |
| 0-4-0 | 56 Labels | 14-0-0 |
| 0-8-0 | 56 Labels | 28-0-0 |
| 1-0-0 | 30 Labels | 30-0-0 |
| 2-0-0 | 10 Labels | 20-0-0 |
| 3-0-0 | 10 Labels | 30-0-0 |
| 4-0-0 | 10 Labels | 40-0-0 |
| 5-0-0 | 10 Labels | 50-0-0 |
| 10-0-0 | 10 Labels | 100-0-0 |
| 20-0-0 | 14 Labels | 280-0-0 |
| | | 604-0-0 |

Insurance Agency Stamps.

| | | |
|---|---|---|
| 1-0-0 | 302 Labels | 302-0-0 |
| | | 302-0-0 |

Share Transfer Stamps.

| | | |
|---|---|---|
| 0-3-0 | 176 Labels | 33-0-0 |
| 0-4-0 | 1 sheet 223 Labels | 111-12-0 |
| 0-8-0 | 4 Sheets 171 -do- | 470-8-0 |
| 0-12-0 | 197 Labels | 147-12-0 |
| 1-0-0 | 8 Labels | 8-0-0 |
| | | 771-0-0 |

Special Adhesive Stamps.

| | | |
|---|---|---|
| 0-2-0 | 178 Labels | 22-4-0 |
| 0-3-0 | 291 Labels | 54-9-0 |
| 0-4-0 | 139 Labels | 34-12-0 |
| 0-6-0 | 207 Labels | 77-10-0 |
| 0-8-0 | 108 Labels | 54-0-0 |
| 0-12-0 | 13 Labels | 9-12-0 |
| 1-0-0 | 2 sheets 83 Labels | 403-0-0 |
| 2-0-0 | 63 " | 126-0-0 |
| 3-0-0 | 45 " | 135-0-0 |
| 4-0-0 | 34 " | 136-0-0 |
| 5-0-0 | 112 " | 560-0-0 |
| 6-0-0 | 49 " | 294-0-0 |
| 7-0-0 | 14 " | 98-0-0 |
| 8-0-0 | 11 " | 88-0-0 |
| 10-0-0 | 67 " | 670-0-0 |
| 20-0-0 | 37 " | 740-0-0 |
| 30-0-0 | 23 " | 690-0-0 |
| 40-0-0 | 33 " | 1,320-0-0 |
| 50-0-0 | 66 " | 3,300-0-0 |
| 100-0-0 | 15 " | 1,500-0-0 |

| | | |
|---|---|---|
| 200-0-0 | 7 Labels | 1,400-0-0 |
| 500-0-0 | 6 Labels | 3,000-0-0 |
| 1000-0-0 | 9 Labels | 9,000-0-0 |
| | | 23,712-15-0 |

Grand Total:

| |
|---|
| 38,119-8-0 |
| 302-0-0 |
| 604-4-0 |
| 28,260-0-0 |
| 1,282-2-0 |
| 23,712-15-0 |
| 771-0-0 |
| 93,051-13-0 |

Treasury Officer, Coorg.

# GOVERNMENT OF INDIA

From

The Controller of Stamps,
Central Stamp Store,
Nasik Road, Central Rly.

Telegrams } CONSTAMP NASIKROAD

Reference No. CSS- 82 C/10358

Date 30th Dec. '55

To

The Chief Secretary to
the Government of Coorg,
M E R C A R A.

COORG GOVERNMENT SECRETARIAT. 13/0 4-JAN 1956

Sir,

Subject:- Stamps with King's Effigy - Destruction of - Instructions regarding .

.....

With reference to your letter No. B.Law 8534 / D.Dis 482/54 dated the 22nd Sept. 1955 to the Secretary to the Government of India, Ministry of Finance-( Revenue Division ) New Delhi, copy received from the Ministry of Finance, I have to invite attention to the Government of Bombay Revenue Department Resolution No. S. T. P. 1754 dated 16th Nov. 1954 enclosed with the circular letter No. 25/15/54-Stamps dated the 19th Novr. 1954 from the Government of India, Ministry of Finance (Revenue Division) New Delhi to all State Governments and to state that action on the same lines as Bombay State Government may be taken in the matter. The officer appointed under rule 8(i) b of the Rules for the Supply and Distribution of Stamps will be the competent authority to destroy Georgian Non-postal stamps in Coorg Treasury.

Yours faithfully,

Deputy Controller of Stamps.

...

No.CSS/82 C/10359 Nasik Road, 30th Dec. 1955.

Copy forwarded for information to the Under Secretary to the Government of India, Ministry of Finance (Revenue Division ) New Delhi with reference to his letter No. 25/15/54-stamps dated the 22nd Nov. '55.

g.

GOVERNMENT OF COORG
CHIEF SECRETARIAT.

NO.B.Law. 12007
D.Dis.482/54 MERCARA, the 27 Jan., 1956.

From: The Chief Secretary to the Government of Coorg.

To: The Treasury Officer, Coorg, Mercara.

SUB: STAMPS WITH KING'S EFFIGY DESTRUCTION OF - INSTRUCTIONS REGARDING THE.

---

Sir,

I am directed to refer to your letter No.1399 dated the 30th August, 1955, on the subject mentioned above and to enclose a copy of the Government Bombay's Resolution, regarding the procedure for the disposal of Stamps with Kings Effigy. I am to request that necessary action may be taken for the disposal of such Stamps as required under Rule 8 (1) (b) of the Rules for the Supply and destribution of stamps and action taken in the matter communicated to Government early.

Yours faithfully,

Chief Secretary.

# GOVERNMENT OF INDIA

From

The Controller of Stamps,
Central Stamp Store,
Nasik Road, Central Rly.

Telegrams } CONSTAMP NASIKROAD

Reference No. CSS- 82C/10781

Date 10th Jan.1956

To

The Chief Secretary to the
Government of Coorg,
M E R C A R A.

GOVERNMENT SECRETARIAT COORG 1397/La 1 JAN 1956

1429

Sir,

Subject:- Non-Postal Stamps of all India Design with King's effigy without the names of States overprinted thereon - Destruction of- Stocks held in the Central Stamp Store.

* * *

In accordance with circular letter No. 25/15/54-Stamps dated the 19th November 1954 from the Under Secretary to the Government of India, Ministry of Finance (Revenue Division), New Delhi, to all Secretaries and Chief Secretaries of Part A , B and C States regarding destruction of Non-Postal Stamps with king's effigy, copy endorsed to this office, I have to state that the approval for (i) destruction of Georgian Non-Postal Stamps of all India design without the name of the State overprinted on them held in the Central Stamp Store and (ii) the "write off" of their manufacturing cost has been received from the Under Secretary to the Government of India, Ministry of Finance (Revenue Division), New Delhi under his No. 15/25/54, Stamps dated the 30th September 1955 to this department.

2. Consequently, all Georgian Non-Postal Stamps of all India design without the names of State overprinted on them have been destroyed by burning under the personal supervision of a Gazetted Officer of this department deputed by the Controller of Stamps.

3. The total manufacturing cost of these stamps amounts to Rs. 2,988-8-0 and recovery of the proportionate manufacturing cost from your State Government is waived.

Yours faithfully,

NDS/= Deputy Controller of Stamps.

....

No. CSS-82 C/ 10793 . Nasik Road: Date:- 10th Jan.1956

Copy forwarded for information to the Under Secretary to the Government of India, Ministry of Finance (Revenue Division) NEW DELHI.

CIB. No: B. Laws. 12797/56 D.D. 484/52 DESPATCHED. Mercara 14th Jan. 56. Copy forwarded to the T.O Coorg for information.

Dy Chief Secy

No: B. Laws 13729 - /56
D6482/54

DESPATCHED

Mysuru the 7th March 56

To. The Secretary,
Govt of India,
Ministry of Finance (Revenue Division)
New Delhi

Sub: Non-postal Stamps – Procedure for Supply of - appointments of Officers under rule 8(v)(b) of the "Rules for the Supply and Distribution of Stamps"

Sir,

I am directed to refer to (R) your letter No. F 10(5)-Stamps/52 dated 29th September 1953 and to ~~invite your attention to~~ this office letter No B-14275-84/Stamps-1/53 dated 16.12.53, and to enclose a (I) ~~copy~~ certified copy of the order issued by this Govt appointing the Chief ~~Secy~~ to the Govt of Coorg ~~an Officer~~ to perform the duties under rule 8(v)(b) of the 'Rules for the Supply and Distribution of Stamps'. A copy of the order has been sent to the Controller of Stamps, Nasik Road.

Yours faithfully,
X
Secy to C.C. and Ex officio Govt

Encl 1/3

THE CHIEF COMMISSIONER OF COORG

No.B.law.13728.../56
D.Dis.482/54.

DESPATCHED.

Mercara the March.56

O R D E R

In supercession of the orders contained in (~~this office~~) Coorg G.O.No.14275-81/B/STAmps/1/53 dated the 16th Dec 53, the C.C. is pleased to appoint the Chief Secretary to the Govt. of Coorg, as the officer to carry out the duties under rule 8(1)(b) of the Rules for the Supply and Distribution of Stamps in Coorg, namely, for submitting an annual forecast in respect of non-postal stamps required for use in Coorg to the Controller of Stamps Nasik Road and also to receive non-postal indents from treasuries, scrutinise them and pass ~~qualities~~ which should be supplied and forward them to the Central Stamp Store, Nasik Road, for compliance.

~~Further~~ In accordance with rule 47 of the aforesaid rules the C.C. is further pleased to direct that non-postal stamps other than that of Match Excise banderols, Central Excise Revenue Stamps and tobacco Excise Duty labels and other Central Govt Stamps in the treasuries in Coorg which are obsolete, unserviceable, or spoilt or have been cancelled on payment of a refund, shall be disposed of direct by the officer appointed above.

By order of C.C.

2 drafts for approval

Secy to C.C. & ex-officio Chief Sec. Govt. Secy

To be published in the Coorg Gazette, Part I dated 10th March 56 and 20 copies supplied.

Copy to the Secy to the Govt. of India, P.T.O.

Govt. of India Ministry of Finance (Revenue & Exp Copy pl.
Division)New Delhi,with a c.l.

Copy to the Controller of Stamps,Central Stamp
Store,Nasik Road,with a c.l.

F.S./

Copy to the T.O.Coorg for information.

17/3/56

No: B. Laco. /3731. /56
D.Dis 482/54

Mercara the 7th March 56.

To- The Controller of Stamps
Central Stamp Store,
Naisik Road, G.I.P. Rly.

Sub: Non-postal Stamps - Procedure for supply - appointment of an Officer under rule 8(1)(b) of the Rules for the Supply and Distribution of Stamps

Sir,

I am directed to invite your attention to this Office letter No: B. 14275-81/B-Stamps/1/53, dated the 16th Dec. 53 and to enclose a copy of the Revised order issued by this Court appointing the Chief Secy to the Govt of Coorg to perform the duties under rule 8(1)(b) of the "Rules for the Supply and Distribution of Stamps" for information.

Yours faithfully,

Sd/-
Sec. to C.C. and Ex-officio Govt Secy

1/3/56

Sd/-
1/3

THE CHIEF COMMISSIONER OF COORG

No.B.Law/13728/56.D.Dis.482/54.

MERCARA the 7th March, 1956.

O R D E R.

In supersession of the orders contained in Coorg Government Order No.14275-81/B/Stamps/1/53, dated the 16th December, 1953, the Chief Commissioner is pleased to appoint the Chief Secretary to the Government of Coorg, as the Officer to carry out the duties under Rule 8(1)(b) of the Rules for the Supply and Distribution of Stamps in Coorg, namely, for submitting an annual forecast in respect of non-postal stamps required for use in Coorg to the Controller of Stamps, Nasik Road and also to receive non-postal indents from treasuries, scrutinise them and pass quantities which should be supplied and forward them to the Central Stamp Store, Nasik Road, for compliance.

In accordance with Rule 47 of the aforesaid rules, the Chief Commissioner is further pleased to direct that non-postal stamps other than that of Match Excise bandorols, Central Excise Revenue Stamps and tobacco Excise Duty labels and other Central Government stamps in the treasuries in Coorg which are obsolete, unserviceable, or spoilt or have been cancelled on payment of a refund, shall be disposed of direct by the Officer appointed above.

BY ORDER OF THE CHIEF COMMISSIONER,

(B.R. VERMA)
SECRETARY TO THE CHIEF COMMISSIONER & EX-OFFICIO SECRETARY TO GOVERNMENT.

To be published in the Coorg Gazette, Part I dated the 10th March, 1956 and 20 copies supplied.

Copy to the Secretary to the Government of India, Ministry of Finance (Revenue Division), New Delhi, with a covering letter.

Copy to the Controller of Stamps, Central Stamp Store, Nasik Road, with a covering letter.

Copy to the Finance Secretary to the Government of Coorg/Treasury Officer. Coorg. for information.

'MAM'/7-3-'56.

7-3-56

No. 4224

Coorg Treasury Office,
Mercara, Dt.27.2.1956.
28

From : The Treasury Officer,
Coorg, Mercara.

To : The Chief Secretary to the Government of
Coorg, Mercara.

Sub: Stamps with King's Effigy- destruction of -

Ref: Your letter No.B.Law/12007/D.Dis.482/54, dated the 27th January,1956 and this office letter No.1191, dated the 28th July,1955.

GOVERNMENT SECRETARIAT. COORG 1810/Law 29 FEB 1956

Sir,

I herewith enclose the detailed final statement of (Non-Postal) stamps bearing the Effigy of King George V and George VI held in Coorg Treasury and the Sub-Treasuries, worth Rs.(84,454-3-0) Eighty Four thousand four Hundred and ~~Forty Eight~~ Fifty Four and annas Three only for information and for favour of orders in regard to item (c) and (d) under reference.

Yours faithfully,

MCSomayya 27/2/56

( M. C. Somayya )
TREASURY OFFICER COORG.

27/2/56

# G E O R G I A N  S T A M P S

## Non-Judicial Stamp Papers.

| Denomination. | Number. | V a l u e Rs. As. Ps. |
|---|---|---|
| 3- 8- 0 | 132 | 467- 0- 0 |
| 4- 0- 0 | 28 | 112- 0- 0 |
| 4- 8- 0 | 199 | 895- 8- 0 |
| 7- 0- 0 | 141 | 987- 0- 0 |
| 8- 0- 0 | 72 | 576- 0- 0 |
| 9- 0- 0 | 11 | 99- 0- 0 |
| 35- 0- 0 | 12 | 420- 0- 0 |
| 50- 0- 0 | 29 | 1,450- 0- 0 |
| 60- 0- 0 | 3 | 180- 0- 0 |
| 150- 0- 0 | 93 | 13,950- 0- 0 |
| 500- 0- 0 | 18 | 9,000- 0- 0 |
| | Total : | 28,131- 8- 0 |

## Court Fee Stamp papers.

| | | |
|---|---|---|
| 25- 0- 0 | 15 | 375- 0- 0 |
| 30- 0- 0 | 17 | 510- 0- 0 |
| 35- 0- 0 | 15 | 525- 0- 0 |
| 40- 0- 0 | 26 | 1,040- 0- 0 |
| 80- 0- 0 | 11 | 880- 0- 0 |
| 125- 0- 0 | 29 | 3,625- 0- 0 |
| 250- 0- 0 | 16 | 4,000- 0- 0 |
| 400- 0- 0 | 21 | 8,400- 0- 0 |
| 500- 0- 0 | 14 | 7,000- 0- 0 |
| | Total : | 26,355- 0- 0 |

## Court Fee stamps.

| Denomination. | Sheets.- Lables. | V a l u e. |
|---|---|---|
| 0- 4- 0 | - 24 | 6 -0- 0 |
| 1- 0- 0 | 3 43 | 187- 0- 0 |
| 1- 2- 0 | 11 37 | 635-10- 0 |
| 1- 8- 0 | 28 23 | 2,050- 8- 0 |
| 2- 0- 0 | 1 9 | 114- 0- 0 |
| 10- 0- 0 | 0 25 | 250- 0- 0 |
| 15- 0- 0 | 1 34 | 1,230- 0- 0 |
| 20- 0- 0 | 1 13 | 1,220- 0- 0 |
| | Total: | 5,693- 2- 0 |

## Share Transfer Stamps.

| | | | |
|---|---|---|---|
| 0- 3- 0 | - | 176 | 33- 0- 0 |
| 0- 4- 0 | 1 | 183 | 101-12- 0 |
| 0- 8- 0 | 4 | 171 | 533- 8- 0 |
| 0-12- 0 | - | 197 | 147-12- 0 |
| | | Total : | 816- 0- 0 |

(contd. page 2.)

Special Adhesive stamps:

| Denomination. | Sheets. | Lables. | V a l u e. |
|---|---|---|---|
| 0- 2- 0 | 1 | 7 | 21-14- 0 |
| 0- 3- 0 | 1 | 123 | 54- 9- 0 |
| 0- 4- 0 | - | 135 | 33-12- 0 |
| 0- 6- 0 | 1 | 39 | 77-10- 0 |
| 0- 8- 0 | - | 107 | 53- 8- 0 |
| 0-12- 0 | - | 8 | 6- 0- 0 |
| 1- 0- 0 | 2 | 78 | 398- 0- 0 |
| 2- 0- 0 | - | 61 | 122- 0- 0 |
| 3- 0- 0 | - | 37 | 111--0- 0 |
| 4- 0- 0 | - | 34 | 136- 0- 0 |
| 5- 0- 0 | - | 106 | 530- 0- 0 |
| 6- 0- 0 | - | 49 | 294- 0- 0 |
| 7- 0- 0 | - | 14 | 98- 0- 0 |
| 8- 0- 0 | - | 11 | 88- 0- 0 |
| 10- 0- 0 | - | 56 | 560- 0- 0 |
| 20- 0- 0 | - | 37 | 740- 0- 0 |
| 30- 0- 0 | - | 17 | 510- 0- 0 |
| 40- 0- 0 | - | 33 | 1,320- 0- 0 |
| 50- 0- 0 | - | 66 | 3,300- 0- 0 |
| 100- 0- 0 | - | 10 | 1,000- 0- 0 |
| 200- 0- 0 | - | 7 | 1,400- 0- 0 |
| 500- 0- 0 | - | 6 | 3,000- 0- 0 |
| 1000- 0- 0 | - | 9 | 9,000- 0- 0 |
| | | Total : | 22,854- 5- 0 |

Fustodian Fee Stamps.

| | | | |
|---|---|---|---|
| 0- 2- 0 | - | 56 | 7- 0- 0 |
| 0- 3- 0 | - | 28 | 5- 4- 0 |
| 0- 4- 0 | - | 56 | 14- 0- 0 |
| 0- 8- 0 | - | 56 | 28- 0- 0 |
| 1- 0- 0 | - | 30 | 30- 0- 0 |
| 2- 0- 0 | - | 10 | 20- 0- 0 |
| 3- 0- 0 | - | 10 | 30- 0- 0 |
| 4- 0- 0 | - | 10 | 40- 0- 0 |
| 5- 0- 0 | - | 10 | 50- 0- 0 |
| 10- 0- 0 | - | 10 | 100- 0- 0 |
| 20- 0- 0 | - | 14 | 280- 0- 0 |
| | | Total : | 604- 4- 0 |

Grand Totals:

| | | |
|---|---|---|
| Non-judicial stamp papers : | Rs. | 28,131- 8- 0 |
| Court fee stamp papers: | Rs. | 26,355- 0- 0 |
| Court fee stamps: | Rs. | 5,693- 2- 0 |
| Share Transfer stamps: | Rs | 816- 0- 0 |
| Special Adhesive stamps: | Rs. | 22,854- 5- 0 |
| Custodian Fee stamps: | Rs. | 604- 4- 0 |
| | | 84,454- 3- 0 |

27/7/16

( M. C. Somayya )
TREASURY OFFICER
C O O R G.

27/2

DESTROYED

No: B. Laco. Nuo Leg/56
D. Div 482/54

Nuwara Eliya 15 March 1956

To. The Treasury Officer
Coorg, Mercara.

Subj: Stamps with King's Effigy
Destruction of.

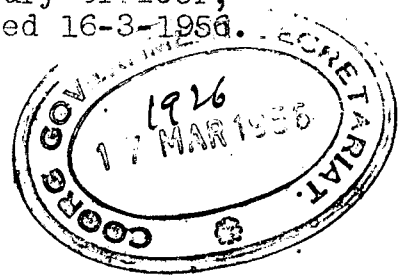
Sir,

I am directed to refer to your letter No 4724 dated 28th Feb. 56 and to draw your attention to this Office letter No 12007/D.D. 482/54 dated the 27th Jan. 56, on the subject mentioned above and to request that necessary arrangements may be made for the destruction of the stamps with King's Effigy in the possession of the Chief Secy now in stock in the Treasury/1 as already instructed in this Office letter referred to above and a report sent.

Yours faithfully,

Asst 13/3
for Chief Secy.
13/3/56 Asst/13/3

No. 4941. Office of the Treasury Officer,
Coorg, Mercara, dated 16-3-1956.




From

The Treasury Officer,
Coorg, Mercara.

To

The Assistant Secretary to the Govt.of Coorg,
MERCARA.

Sir,

Sub: Stamps with Kings ~~Xxxxx~~ Effigy - Destruction of-
Ref: Your letter No.B.Law.14048/56 dated 15-3-1956.

I request that a date and time convenient to the Chief Secretary in the course of next week for the supervision of the destruction of the Georgian Stamps may kindly be ascertained and intimated to me.

Yours faithfully,

16/3/56

(M.C.SOMAYA)
TREASURY OFFICER, COORG.

16/3

16/3

1

NO: B. Law: 142.90./56

D.D: 487/54. 24/3

Mucara the March 56

DESPATCHED.

From. The Chief Secretary

To. The Treasury Officer

Coorg, Mucara.

Sub: Stamps with King's Effigy -
Destruction of.

Sir,

I am directed to refer to
your letter NO: 4941 dated the
16th March 1956, on the subject
mentioned above and to inform
you that 22nd March 1956 at
10 a.m. has been fixed by the Chief
as the date time and hour
Secretary for the supervision of the
destruction of the Georgian Stamps.

Yours faithfully,

for Chief Secy

293/56. 24/3

GOVERNMENT OF COORG
TREASURY DEPARTMENT.

DESTRUCTION CERTIFICATE.

| Description of stamps. | Quantity. | | Face value. | Remarks. |
|---|---|---|---|---|
| **Coorgan Non-Postal Stationery.** | | | | |
| **Non-Judicial Stamp papers.** | | | | |
| **Denomination.** | | | | |
| 3-8-0 | 132 | | 462-0-0 | |
| 4-0-0 | 28 | | 112-0-0 | |
| 4-8-0 | 199 | | 895-8-0 | |
| 7-0-0 | 141 | | 987-0-0 | |
| 8-0-0 | 72 | | 576-0-0 | |
| 9-0-0 | 11 | | 99-0-0 | |
| 35-0-0 | 12 | | 420-0-0 | |
| 50-0-0 | 29 | | 1,450-0-0 | |
| 60-0-0 | 3 | | 180-0-0 | |
| 150-0-0 | 93 | | 13,950-0-0 | |
| 500-0-0 | 18 | | 9,000-0-0 | |
| **Court Fee Stamp Papers.** | | | | |
| 25-0-0 | 15 | | 375-0-0 | |
| 30-0-0 | 17 | | 510-0-0 | |
| 35-0-0 | 15 | | 525-0-0 | |
| 40-0-0 | 26 | | 1,040-0-0 | |
| 80-0-0 | 11 | | 880-0-0 | |
| 125-0-0 | 29 | | 3,625-0-0 | |
| 250-0-0 | 16 | | 4,000-0-0 | |
| 400-0-0 | 21 | | 8,400-0-0 | |
| 500-0-0 | 14 | | 7,000-0-0 | |
| | **Sheets.** | **Labels.** | | |
| **Court Fee Stamps.** | | | | |
| 0-4-0 | | 24 | 6-0-0 | |
| 1-0-0 | 3 | 43 | 187-0-0 | |
| 1-2-0 | 11 | 37 | 635-10-0 | |
| 1-8-0 | 28 | 23 | 2,050-8-0 | |
| 2-0-0 | 1 | 9 | 114-0-0 | |
| 10-0-0 | - | 25 | 250-0-0 | |
| 16-0-0 | 1 | 34 | 1,230-0-0 | |
| 20-0-0 | 1 | 13 | 1,220-0-0 | |
| **Share Transfer Stamps.** | | | | |
| 0-3-0 | - | 176 | 33-0-0 | |
| 0-4-0 | 1 | 183 | 101-12-0 | |
| 0-8-0 | 4 | 171 | 633-8-0 | |
| 0-12-0 | - | 197 | 147-12-0 | |
| **Special Adhesive Stamps.** | | | | |
| 0-2-0 | 1 | 7 | 21-14-0 | |
| 0-3-0 | 1 | 123 | 54-9-0 | |
| 0-4-0 | - | 135 | 33-12-0 | |
| 0-6-0 | 1 | 39 | 77-10-0 | |
| 0-8-0 | - | 107 | 53-8-0 | |
| 0-12-0 | - | 8 | 6-0-0 | |
| 1-0-0 | 2 | 78 | 398-0-0 | |
| 2-0-0 | - | 61 | 122-0-0 | |
| 3-0-0 | - | 37 | 111-0-0 | |
| 4-0-0 | - | 34 | 136-0-0 | |
| 5-0-0 | - | 106 | 530-0-0 | |
| 6-0-0 | - | 49 | 294-0-0 | |
| 7-0-0 | - | 14 | 98-0-0 | |
| 8-0-0 | - | 11 | 88-0-0 | |
| 10-0-0 | - | 56 | 560-0-0 | |
| 20-0-0 | - | 37 | 740-0-0 | |
| 30-0-0 | - | 17 | 510-0-0 | |
| 40-0-0 | - | 33 | 1,320-0-0 | |
| 50-0-0 | - | 66 | 3,300-0-0 | |

| | 2-0 Sheets. | Labels. | |
|---|---|---|---|
| 100-0-0 | - 10 | 10 | 1,000-0-0 |
| 200-0-0 | - | 7 | 1,400-0-0 |
| 500-0-0 | - | 6 | 3,000-0-0 |
| 1000-0-0 | - | 9 | 9,000-0-0 |

Custodian Fee Stamps.

| | | | |
|---|---|---|---|
| 0-2-0 | - | 56 | 7-0-0 |
| 0-3-0 | - | 28 | 5-4-0 |
| 0-4-0 | - | 56 | 14-0-0 |
| 0-8-0 | - | 56 | 28-0-0 |
| 1-0-0 | - | 30 | 30-0-0 |
| 2-0-0 | - | 10 | 20-0-0 |
| 3-0-0 | - | 10 | 30-0-0 |
| 4-0-0 | - | 10 | 40-0-0 |
| 5-0-0 | - | 10 | 50-0-0 |
| 10-0-0 | - | 10 | 100-0-0 |
| 20-0-0 | - | 14 | 280-0-0 |
| | Grand Total. | | 84,454-3-0 |

---

Certified that I have today destroyed by fire the above noted stamps amounting in face value to Rs.84,454-3-0 (Rupees Eighty four thousand four hundred and fifty four and annas three only) in the presence of the Chief Secretary to the Govt. of Coorg.

Coorg Treasury,
Mercara, dated 22-3-1956.

22/3/56

TREASURY OFFICER, COORG,

CHIEF SECRETARY TO THE GOVT. OF COORG.

Copy transmitted to the Accountant General, Mysore, Bangalore for information.

Copy transmitted to the Controller of Stamps, Central Stamp Store, Nasik for information.

No.B.Law....1459.D../56
D.Dis.482/54

Mercara the 28 March 56.

To-The Finance Secretary,
Government of Coorg.

Sub:-Destruction of Stamps bearing the King's Effigy-Destruction Certificate for the-

Sir,

I am directed to enclose two copies of the Destruction Certificates received from the Treasury Officer,Coorg, duly countersigned. I am to request that a copy of the Destruction Certificate may kindly be sent to the Accountant General,Mysore Bangalore for necessary action, and the second copy of the certificate retained in your office.

Yours faithfully,

Chief Secretary.

Copy to the Treasury Officer,Coorg for information with a copy of the destruction certificate for record in his office.

24.3.56

24.3.56

ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರಾಗಾರ ಇಲಾಖೆ
ಚಾರಿತ್ರಿಕ ದಾಖಲೆ ವಿಭಾಗ
(ಅನುಬಂಧ 'ಈ' ನಿಂತುವು ಸಂಖ್ಯೆ 16)
ವಿದ್ವಾಂಸರ ದಾಖಲೆ ಕೋರಿಕೆ ಪೀಟಿ

1) ಸಂಶೋಧಕ ವಿದ್ವಾಂಸರ ಪರವಾನಗಿ ಅರ್ಜಿ ಸಂಖ್ಯೆ ಮತ್ತು ದಿನಾಂಕ — 27.4.84

2) ಕಡತ ಸಂಖ್ಯೆ ಮತ್ತು ವರ್ಷ: Coorg file - D No.
1)
2)
3)
4) 185 | 84
5)

3) ಅಧ್ಯಯನದ ವಿಷಯ ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಅಥವಾ ಶೀರ್ಷಿಕೆ:

4) ದಾಖಲೆಯ ಭಾಷೆ

5) ಪೂರ್ಣ ಹೆಸರು (ಸ್ಪಷ್ಟ ಅಕ್ಷರಗಳಲ್ಲಿ)

6) ಸಹಿ

7) ವಿಭಾಗಾಧಿಕಾರಿಯವರ ಮೇಲಿನ ರುಜು

ದಿನಾಂಕ: 27.4.84

ಆರ್.ಕೆ.

(B.J. Srinivasaraya Reddy)

ಪರಿಶೀಲಿಸಿ
27/4

Rf No. 1395 65 Office of the Treasury Officer,
Coorg, Mercara, dated 30-8-1955.

From

The Treasury Officer,
Coorg, Mercara.

To

The Chief Secretary to the Govt.of Coorg,
M E R C A R A.

Sir,

Sub:- Stamps (Non-postal stamps) with King's Effig
Destruction of.
Ref:- Your letter No.B.Law/7059 D.Dis.482/54
dated 26-8-1955.

The stock of Non-postal stamps with Asoka Chakra emblem required for immediate use has been received and is sufficient to meet the demand for the next few months

Regarding the stoppage of issue of non-postal stamps with King's Effigy, there are no definite orders to that effect. However, as there is a sufficient stock of stamps with Asoka Chakra Emblem only these stamps are issued to the public.

Yours faithfully,
31/8/55
(M.C.SOMAYA)
TREASURY OFFICER, COORG.

3118

om

V. Javarappa,
Baker & Contractor,
Mahadevpet, MERCARA.

The Chief Secretary to the Govt. of Coorg,
MERCARA.

ir,

I beg to bring the following for your kind consideration
nd favour of early orders:-

That I have been the contractor to the Civil Hospital, Mercara, since 14 years. Even during the war time I used to supply bread regularly in spite of my average loss of about Rs.300/- per year, as then there was rationing of wheat and sugar. Now the commodities such as wheat and sugar are available in plenty without any difficulties. When the annual tender was called for the supply of bread to the hospitals, I offered 4 breads per rupee to the hospitals as usual, but to my surprise I have been given to supply only to Virajpet hospital ~~but the~~ Mercara being given to another on the mere fact that he offered 5 breads per rupee. I offered to Virajpet on the hope of getting Mercara also. As Mercara is given to another, I feel very difficult to supply to Virajpet as my business is at Mercara. Considering my losses during supplies of war time, my case would have been considered sympathetically giving preference to me. At least the authorities would have asked me being an old and regular supplier, whether I could supply at the rate of 5 breads, for which even now I am prepared to accept.

Finally, Sir, I onee again request you to do the needful in the matter and show the justice to the deserved person taking into consideration of my long service for the last 14 years.

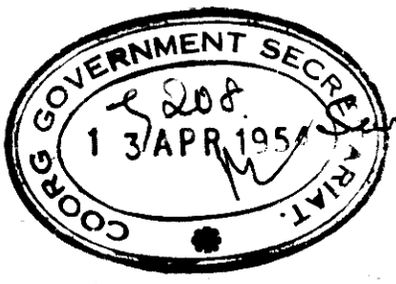
I beg to remain,
Sir,
Yours faithfully,

Mercara,
6-4-54.

67

No. B/161

8th April.




Forwarded to the Civil Surgeon, Coorg, for favour of remarks.

N. N. Kushappa
8/4/54
for Secretary to Govt.

D.No. 165
12.4.54

8.4.54.

Returns noted. I am not in favour of reconsideration of the application after acceptance of tender. As said reference will in Connection with invites to clause 9 of the tender notice Sri Ganapathy has given in writing that he is willing to withdraw the offer made original to you.

9/12/4
Civil Surgeon Coorg

12.4.54

clause 9. The civil Surgeon does not bind himself to accept the lowest or any tender, and he may reject any tender without assigning any reason for so doing.

IMMEDIATE.
Ref.No. 4422 (ENC. 21)

Office of the Civil Surgeon,
Coorg, Mercara, D/4-2-54.

From

The Civil Surgeon, Coorg,
MERCARA.

To

The Secretary to the Government of Coorg,
General Department II, MERCARA.

Sub:- Tenders for the Supply by contract of all articles of diet etc. required for the use of the inmates of all the Hospitals in Coorg, with dieting wards:-

2583

Sir,

Sealed tenders, as hither-to, were invited for the supply, by contract, of all articles of diet etc. a copy of the tender notice published, is enclosed.

A list of tenders received is enclosed. Cash deposits of Rs.200/- and Rs.50/- respectively have been received in case of sl. numbers 2,4, and 15, as required under clause 4 of the tender notice. Earnest money deposit in the case of accepted tenderers will be obtained in 4 monthly instatments commencing from 1-4-54. List of rates of articles received from the tenderers in respect of individuals 14 and 15 have been enclosed, and in other cases the tenderers have stated that they are prepared to supply only at the market controlled rates.

I request you to kindly obtain order of the Government accepting the tenders as recommended by me and communicate orders of the Government to me by the 15th of February, 1954 at the latest to enable me to take further action on the matter.

Yours faithfully,

Civil Surgeon, Coorg.

*INM*

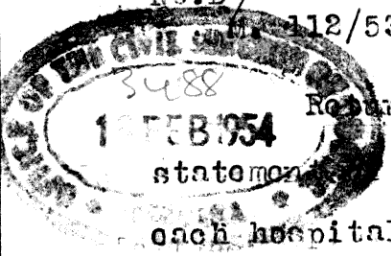
N. N. [illegible]
[illegible] 8/4/54.
Lay to Govt.
[illegible] 8.4.54.

69.

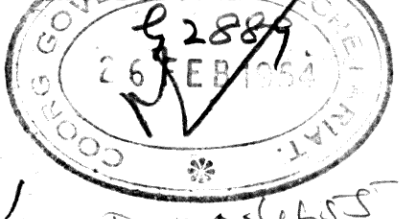
Immediate

No.B/16581 Morcara, the 18th Feby.1954.

112/53-54.



Returned with the request that a comparativ statement of the tenders may kindly be furnished fo each hospital, Viz., Morcara, Virajpet and Somwarpe separately, in the proforma enclosed and resubmit the reference immediately.



N. N. [illegible] 18/2/54

for Secretary to Government, G.D.II.

C/ D.no.4655 25.2.54

18/2/54.

Returned with a copy of tender notice for containing all names of various articles of diet with the information in the proforma is enclosed.

[illegible]
Govt Surgeon
Mdkl
24.2.54

Vaybhar 16 L

No.B/17476
M. 112/53-54. 13 3 54

March 1954.

DESPATCHED.

To

The Civil Surgeon, Coorg.

Sub:- Supply of articles of diet to the hospitals - acceptance of tenders.

---

Sir,

I am directed to refer to your letter No.4406 dated the 6th February, 1954 on the above subject and to say that the following tenders offered by the various merchants may be accepted:-

(1) All articles of diet at the market rate, except bread by the Coorg Public Servants Co-operative Stores, Ltd., Mercara, to the Mercara hospital.

(2) Supply of bread (white) at 0-3-3 per loaf to the Mercara hospital by Mr.Naidu.

(3) Supply of hoppers at 4 per anna by Mrs. M.Sarambi, to the Mercara hospital.

(4) Supply of oranges and plantains at Rs.5-12-0 and 2-4- respectively, per hundred fruits by Mr.K.M.Appayya, Kodhendal village, Mercara, to the Mercara hospital.

(5) Supply of milk and butter milk at 0-11-0 and 0-6-0 respectively, per seer to the Virajpet hospital, by Mr.C.K.Krishna, Virajpet.

(6) Supply of bread at 4 loaves per rupee of 8 oz. weight each, to the Virajpet hospital by Mr.V.Javarappa, Baker and Confectioner, Mercara.

(7) All articles of diet., except bread, at market rates to the Virajpet hospital by Mr.K.A.Kadir, Hospital Contractor, Virajpet.

(8) All articles of diet except bread, for supply to Somwarpet by M/s.Puttiah Shetty, General Merchants, Somwarpet.

The tender of Mr.Naidu for bread to Mercara hospital may be accepted, provided, he agrees to supply bread at 0-4-0 per loaf of 0.8 oz. weight to Somwarpet. Otherwise the next higher tenderer may be tried. All the tenders received from your office are returned herewith.

In future whenever tenders are submitted to the Government for orders, a comparative statement of the tenders should be prepared and submitted along with the tenders.

Yours faithfully,

Offg. Ch.Secy. to Govt.

11/2/54

GOVERNMENT OF COORG
CHIEF SECRETARIAT.

NO.B. 238 /M.112/53-54.
MERCARA, the 10th April 1954.

To - The Civil Surgeon,
Coorg.

SUBJECT:- TENDERS FOR ARTICLES OF DIET TO HOSPITALS -

.....

Sir,

I am directed to refer to your letter No. 4406, dated the 6th February 1954, and to request you to kindly intimate as to how the tender of Shri. K. M. Appaiah for plantains and Oranges was entertained, when he did not deposit the earnest money as required under para 4 of the tender notice.

Yours faithfully,

(B. R. VERMA)
OFFG. CHIEF SECRETARY.

KBM/9-4.

No. B 838 DESPATCHED
M. 112/53-54. 10-4-54

April 1954

To

The Civil Surgeon,
Coorg.

Sub:— Tenders for articles of diet to hospitals

Sir,

I am directed to refer to your letter No. 4406, dated the 6th February 1954 and to request you to kindly intimate as to how the tender of Shri K. Sn. Appaiah for plantains and oranges was entertained, when he did not deposit the earnest money ~~as laid down~~ as required ~~Contravention of the Conditions laid down in~~ under para 4 of the tender notice.

J. J.

pd

5/4/54. Offg. Ch. Secy. to Govt.

24

GOVERNMENT OF COORG
CHIEF SECRETARIAT.

67

NO.B. 206 /M.112/53-54. MERCARA, the 10th April 1954.

E R R A T A.

For the figures ~~0-3-3~~ read "0-3-6" in this office letter No.B. 17476/M.112/53-54, dated the 13th March 1954.

BY ORDER OF THE CHIEF COMMISSIONER,

(B. R. VERMA)
OFFG. CHIEF SECRETARY.

To - The Civil Surgeon, Coorg.

KBM/9-4.

DESPATCHED.

(67)

No. Ab/206
M.112/53-54.

10th April 1954.

# ERRATA.

For the figures
"0-3-3" read ~~in this Office~~
"0-3-6" in this office letter
No. Ab. 1476
M.112/53-54 dt 13th March
1954.

Offg. Ch. Secy to Govt
5/4/54.

C.S.
Copy to Ch. Engr.

No.B./607 /M.112/53-54.

Mercara, dt. the 26 April 54.

DESPATCHED

To

The State Medical Officer,
Coorg, Mercara.

Sub:- Tenders for the supply by contract of bread to the hospital-Petition of Shri V.Javarappa, Baker & Contractoor Mercara.

---

Sir,

I am directed to refer to your endt.No.165 dt.12-4-1954 on the subject mentioned above and to state that the representation of the applicant is rejected.

He may be informed accordingly.

Yours faithfully,

23/4/54.

offg. Chief Secretary.

Reg. No F. 3349
29/3/54

Ammatanda Kuttappa,
Hakathur, Village,
Fruit Supplier to Civil Hospital, Mercara.

The Chief Secretary to the Government of Coorg,
Mercara.

Sir,

I beg to state that I am the contract supplier of oranges and plantians to the Civil Hospital, Mercara for the last fifteen years. I have furnished a security deposit of Rs 200/- to the Government for this contract.

This year, in obedience to the tender notice issued from the Coorg Civil Surgeon's Office, I submitted my tender on 15-1-1954 for the year 1954-55 as follows-

Oranges Rs 6/- per hundred and plantians Rs 2-4-0 per hundred, which is the same rate I supplied this year.

Now the Superintendent, Mercara Hospital, informed me that my tender has been rejected from the Office of the Chief Secretary to the Government of Coorg and one Mr. Kechetira Appaya who had given a lesser rate of 0-4-0 per hundred oranges, viz, Rs 5-12-0 per hundred oranges and the same rate Rs 2-4-0 for hundred plantians has been sanctioned.

I beg to state that the said Mr. Kechetira Appaya had not furnished the security deposit as stipulated in the tender notice and in fact the rates quoted by him were not made known to me till now.

I pray that taking into consideration the fact that he has not furnished security deposit and also the rate quoted by him bears very little difference my tender may kindly be given preference and I am prepared to take up the contract at the rate given by him. I have been doing my work satisfactorily all these years and taking into consideration my long connections I pray for orders to continue my contract.

Yours faithfully,
A. G. Kuttappa

Mercara,
25-3-1954.

Returned.

As the tender of Shri Kuchelia Appaiya has already been accepted by the ~~~~ Government, the request of the applicant is rejected.

Offg. Chief Secretary to Government

the 29/4/84.

29/4/84.

Confidential.

D.No373

Office of the State Medical officer,
Coorg, Mercara dated the 26th April 54

From,

The State Medical Officer, Coorg,
Mercara.

To,

The Chief Secretary,
to the Government of Coorg,
Mercara.

Subject:- Tender for articles of diet to ~~xxxx~~ hospitals.

Reference :-~~Your~~ letter No.B.238/M/112/53-54 dated 10-4-54.

Sir,

It is stated under clause 4 " Such deposit may be ~~reduced~~ or waived under the special orders of the Civil Surgeon, in the case of firms of establish ~~repute~~." Sri Appaiah, has been a contractor in the past and his conduct has been very satisfactory. Last year Sri. Kuttappa gave some trouble in so far as he did not supply requirements as and when we ~~xxxxxx~~ asked ~~xxxxx~~ for ', therefore it was decided to accepted the tender of Sri.Appaiah this year. Besides, in the past, deposit of earnest money has been deferred in some cases; parties were required to pay the money before execution of bonds. I hear sri Appaiah has paid earnest money now.

Yours faithfully,

State Medical Officer, Coorg,
Mercara.

while forwarding tenders for orders of Government I had violated "old contractor - bedriable - acceptance recommended, under No7 Sri Appaiah"

80

No.B. 952 /M.112/53-54. 75.

Mercara, dt. the 11 May, 1954.

To DESPATCHED.

The State Medical Officer,
Coorg, M e r c a r a.

Sub:-Tender for articles of diet to hospitals- application of Shri Ammatanda Kuttappa-Hakathur.

---

Sir,

Pre II

I am directed to refer to your letter No.373 dt.27-4-1954 on the subject mentioned above and to say that the ~~request~~ representation of Shri Ammatanda Kuttappa is rejected by the Govt. He may be informed accordingly.

Yours faithfully,

Secretary to the Govt.
Gl.Deptt.II.

4/5/54. 4/5/54

D 1833 Enl(2)

From, Office of the State Medical Officer, Coorg,
Mercara dated the 28th June 1954.

77

To,

The State Medical Officer, Coorg,
Mercara .

The Secretary to the Government of Coorg,
General Department ,II, Mercara.

Sir,

I herewith enclose the report of the Superintendent,Civil Hospital,Virajpet and the application of the bread contractor,Sri. Javarappa for perusel and return with orders.

As per agreement, to supply bread to Virajpet Hospital, the tender was accepted by the Government, vide no B.17476 dated.13.3.54 M/12153.52 Item 6 There were complaints against the contractor regarding the quality of bread supplied to Virajpet Hospital.Now the contractor wants his contract to be cancelled.He has already stopped supplying of bread. If approved,the Superintendent,Civil Hospital will be asked to make arrangements with the local contractor for the supply of bread as in the past year. Solicit immediate orders.

Yours faithfully,
21/6

(T.E.Medappa)
State Medical Officer of Coorg,
MERCARA.

21-6-54

From

V. Javarappa
Baker

To

223 Superintendent's Office,
Civil Hospital, Virajpet,
Dated the 8th June, 1954.

The Superintendent,
Civil Hospital, Virajpet.

The State Medical Officer,
Coorg, MERCARA.

Sri. Jourappa Bread Contractor stopped ~~his~~ supply of bread from 54. I may kindly be informed her I can make arrangements with local contractor for supply of d as in the last year at anna six loaf or not.

Yours faithfully,

Superintendent.

CS

MEDICAL OFFICER OF COORG
9 JUN 1954
MERCARA

83

79

V. Javarappa,
Baker, Mahadevpet,
Mercara.

The Civil Surgeon, Coorg,
Mercara.

Sir.

I was supplying bread to the Govt. Hospital, Virajpet, as per the tender for the year 1954-55. I was told by the Superintendent of Virajpet Hospital that my supplies are not satisfactory. I am unable to supply better than what I was doing due to the reason, I am residing at Mercara and sending bread by bus everyday, which quite but natural the stuff may get damaged in transit. So I request you to cancell my contract and cause my security amount given back.

Thanking you, Sir,

Yours faithfully,

Mercara,
9-6-54.

96

Immediate

No.B. 2787 /Medl.112/53-54

81-

19/7/54

DESPATCHED.

To

The State Medical Officer,
Coorg, M e r c a r a.

Sub:- Tenders for the supply by contract of bread to the Virajpet Hospital- Contract of Shri Javarappa cancellation of.

---

Sir,

I am directed to refer to your letter No.833 dt.20-6-1954 on the subject mentioned above and to say that the contract of Shri Javarappa for supply of bread to Virajpet Hospital may be cancelled and his security deposit of Rs.200/-(two hundred) forfeited to the Government.

Tenders for the supply of bread may be invited again or may be settled ~~again~~ by private negotiation on the basis of quotations previously received. In any case, security deposit ~~of~~ may be demanded.

Yours faithfully,

for Secy. to the Govt.
Gl.Dept t.II.

19/7/54

Immediate.

No.B. 2787 /Medl.112/53-54

19/7/54

81-

SPATCHED.

To

The State Medical Officer,
Coorg, M e r c a r a.

Sub:- Tenders for the supply by contract of bread to the Virajpet Hospital- Contract of Shri Javarappa cancellation of.

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Tenders for the supply of bread may be invited again or may be settled ~~again~~ by private negotiation on the basis of quotations previously received. In any case, security deposit ~~of~~ may be demanded.

Yours faithfully,

for

Secy. to the Govt.
Gl.Dept.II.

19/7/54 19/7/54

# KRISHNA STAR BAKERY,

VIRAJPET, (S. Coorg.)

Date 28th July 1954

Pro:- C. K. KRISHNAN.

To. The superintendent,
Civil Hospital,
Virajpet.

Sir,

I herewith offer my tender to undertake the supply of bread regularly as per the requirement of the Civil Hospital @ 3 loaves of (8 oz each) bread per rupee.

I was supplying bread previously for a Continues period of 8 years.

I therefore request that my tender may kindly be accepted.

Yours faithfully

Sd/C. K. Krishnan

P.T.O

564

19-7-54.

Submitted the Stock Medical officer orders. The contractor is not prepared to supply at annas four per loaf. He had put in a tender for 8 annas per loaf. The local selling rate is 8 annas per loaf.

M.B. Swamiyatta
19/7/54

STATE MEDICAL OFFICER OF COORG
30 JUL 1954
MERCARA

1:30 PM
21.8.54

Forwarded to the Secretary to the Govt of Coorg D.D. Mercara. The contract of Shri. Jawanna was cancelled vide your No B. 2787/Genl. 112/53-54 dated 19.7.54. He was supplying bread at 4 per rupee. The Superintendent reports that the local selling rate is 8 annas per rupee. The tender amount kindly be accepted.

Vg 3 loaves per rupee

21/7

State Medical Officer Coorg

COORG GOVERNMENT SECRETARIAT
Received
4-AUG-54

BRS
31.7.54

MOST IMMEDIATE.

GOVERNMENT OF COORG
CHIEF SECRETARIAT

55

No.B. 3372 /Medl.112/53. Mercara, dt. the 11th August '54

To

M/S Naidu Soda & Biscuit Factory,
Mercara.

Subject:- Tender for the supply of bread for the Civil Hospital, Virajpet.

Sir,

I request you kindly to inform this office whether you are prepared to supply bread to the Virajpet Hospital at annas four per loaf of 8 Oz. each as you are supplying bread at the same rate to Somwarpet Hospital.

Yours faithfully,

11/8/54
for Secretary to the Govt.
General Department, II.

nmk.

11/8

# NAIDU SODA & BISCUIT FACTORY

Props:
V. [illegible] RAJALU NAIDU & BROS.,

MERCARA,
COORG.

12th August, 1954.

To - The Chief Secretary to the Government of Coorg.

Sir,

With reference to your letter No.B.3372/Medl. 112/53, dated the 11th August,1954, I am to state that I am agreeable to supply 8 Oz of bread loaf (net weight) to the Virajpet Civil Hospital, on the following conditions and ~~kk~~ at the rates specified below:-

(1) Specific quantity of bread loaves, per day, required for the hospital, will be supplied, packed in a box, and will be despatched to the Virajpet Hospital, through a bus. The hospital authorities should take delivery of the bread from the bus. On the abbve condition bread (8 Oz., per loaf) will be supplied at Rs.0-4-0.

(2) Specific quantity of bread, per day, required for the hospital, will be packed in a box and delivery will be given at the hospital. On the above condition the bread (8 Oz., per loaf) will be supplied at Rs.0-4-6., per loaf.

(3) If the quantity is not specific, and bread has to be supplied to the requirement of the hospital, and to be given delivery at the hospital, at the rate of Rs.0-5-0., per loaf of 8 Oz.

I am further to state that I am prepared to supply bread, 3 days after the confirmation of the Government's order.

Thanking you.

Yours faithfully,

P. Kathiresan

# KRISHNA STAR BAKERY,

VIRAJPET, (S. Coorg.)

Date 31-8-51

Prop:- C. K. KRISHNAN.

To,

The Superintendent,
Civil Hospital,
Virajpet

Sir,

Quotation for the supply of bread to Hospital

I can supply bread at the following rate

8 oz bread per loaf = 14 nP

Kindly favour me with your order

Sd/- C. K. Krishnan

685

31-8-54

Submitted to the State Medical Officer, Coorg. This hospital's previous contractor has agreed to supply bread at annas four per loaf. I recommend that his tender may kindly be accepted. As the patients are continuously demanding its supply and as personally approved by the State Medical Officer on 27-8-1954, I have arranged with the applicant to supply bread to this hospital fr[illegible] 1954, which may kindly be approved.

COORG GOVERNMENT SECRETARIAT
4-SEP 1954

G2405. P.A. Swamijatto
Superintendent
Civil Hospital
Virajpet.
31/8/54

No. 2195
2/9/54.

Forwarded to the Secretary to the Govt. of Coorg, Gen. II. The previous Contractor, Shri [illegible] is willing to supply bread to the Civil Hospital, Virajpet as per conditions referred to above. His tender was cancelled by the Government. Shri Thiruvenkatadu, bread contractor, Mercara is supplying bread both to Mercara Hospital and Somwarpet Hospital, at 4 as per loaf weighing 8 ozs. During my visit to Virajpet Hospital, some of the patients complained that they were not getting bread for the last 2 months. I therefore solicit immediate orders accepting the tender of Krishna Shri Bakery, Virajpet at 4 annas per loaf of 8 oz.

2/9/54

State Medical officer

10/9/54

91

MOST IMMEDIATE.

91

DESPATCHED.

No.B. 3862 /Medl.112/53-54.

Mercara, dt.the Sept., 1954.

To

M/s Naidu Soda & Biscuit Factory,
Mercara.

Sub:- Tender for the supply of bread for the Civil Hospital, Virajpet.

---

Sir,

I am directed to refer to your letter No.nil dated 12-8-1954 on the subject mentioned above and to say that the Govt. is pleased to accept your tender to supply bread at 0-4-0 (four per loaf of eight oz. (net weight) to the Civil Hospital, Virajpet, with immediate effect.

The receipt of this letter may kindly be acknowledged.

Yours faithfully,

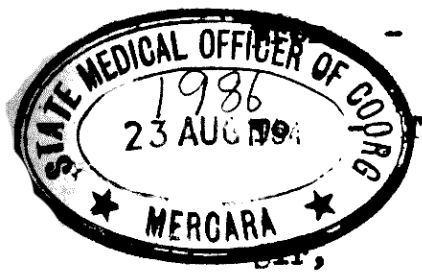
Secy. to the Govt.
Gl.Deptt.II.

Copy to the State Medical Officer, Coorg with reference to his endt.No.1534 dt.2-8-1954 for information and necessary action. Mr.V.A. Eithirajalu Naidu has agreed to supply 8 oz. bread at 0-4-0 per loaf to Virajpet Civil Hospital. Necessary ~~bonds may be executed. from him.~~ to execute the bond shall be taken.

Copy to the Suptd.Civil Hospital, Virajpet for information and necessary action.

Dis No 850 92

Office of the Superintendent,
Civil Hospital, Mercara,
dated the 20th August, 1954.




- The Superintendent,
Civil Hospital, MERCARA.

The State Medical Officer, Coorg,
M E R C A R A.

Sir,

Reference- your letter Ref/Dis No.4924 dated the 17th March, 1954, intimating the acceptance of tender for the year, 1954-55.

I enclose, herein, four Bonds - obtained from the following contractors for favour of onward transmission to the Chief Secretary to the Government of Coorg.

(1). The Hon. Secretary of the Coorg Public servants Co.operative Stores Ltd., Mercara.

(2). Mrs. M. Sarambi, Gowlikeri, Mercara.

(3). Mr. K. M.Appaiya, Kadagadal Village, Mercara.

(4). Sri. .V.A.Ethirajulu Naidu Soda & Biscuit Factory, Mercara.

Kindly arrange to acknowledge the receipt of the same.

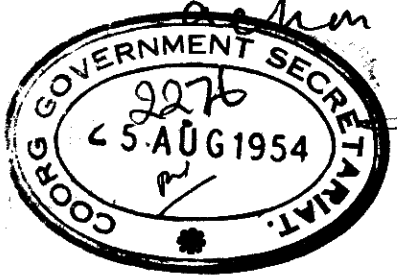
Yours faithfully,
Superintendent.

R3

Forwarded to Chief Secretary Govt of Coorg for favour of necessary action & return

DMS

SDCO 24/8/54



From
Kouvappa
Baker, Mercara

95

94

To: The Secretary to the Government
of Coorg, General Department
II, Mercara.

Sir, Through the State Medical officer, Coorg

I beg to bring the following facts for your kind consideration and favourable orders.

COORG GOVERNMENT SECRETARIAT
5 - OCT 1954

I was served with an Endorsement with State Medical officer's office No 13557 dated 23-7-1954 Cancelling the Contract of Bread Supply to the Virajpet Civil Hospital and also forfeiting the Security Deposit of Rs 200/- paid by me to the Government. The reason of forfeiting the Security Deposit has not been stated in the letter No B 2784/Medl. 112/53-54 dated 19th July 1954.

In this connection I wish to submit that I made a Contract for the Supply of Bread to the Virajpet Hospital as I did to the Mercara Hospital since the year 1940 or so ~~near~~ about 14 years.

During the war time when there was Scarcity of getting American flour I had to Suffer a lot, but did not give any rooms for Complaint by the Civil Surgeon Coorg. This fact is known to the Present State Medical officer, Coorg, who was the Civil Surgeon of Coorg.

According to the Contract I had been Supplying Breads to the Virajpet Hospital, but about two months back, the resident Medical officer, at Virajpet used to

Dear Sir, the Engagement of bread every time, demanding better quality though I had been supplying good quality the same has been returned and thus caused a loss to me.

Then I wrote an application to the resident Medical officer to cancel my tender and pay back the Security deposit if the quality is not good.

Finally I received his letter Cancelling the tender after forfeiting the Security Deposit.

I am a poor man who lives with this small business and this security deposit was made [illegible] first tender was accepted and this amount is adjusted on account of tender being accepted every time.

I hope the Government will kindly realise my difficulties during war time and in spite of this I had supplied bread without any complaint

Taking the above into consideration, I request that the Government may be pleased to refund the amount Rs 2050/- to me Early and save the poor man.

Thanking you,

Yours faithfully,

[illegible]

[illegible]

[illegible]

MEDICAL OFFICER
1025
27 JUL 1954
MERCARA

108
1954

R.

Supt. Civil Hospital, Kasaragod 5-8-54

5702/1

90

Reference No. 1452 from State Medical Officer to the Superintendent, Civil Hospital, Virajpet.

97

1581
5.8.54

Resubmitted :- The quality of bread supplied was very bad and not good as per his report. The bread was shown to the State Medical Officer personnally on 16-5-54. Many of the patients made complaints and even refused to consume the bread. In spite of repeated requests the quality did not improve.

J. B. [illegible] 21/8/54
Superintendent.

GOVERNMENT SERVICE
G 2039
[illegible]

1582
5.8.54

Forwarded to Secretary G.D.T. The applicant is a poor man. I recommend that his security deposit may be returned to him.

DMS
5 Aug 54

No B. 4180 Medl 112/53-54 Mercara dtd the 9/25 Sept 1954

Returned

Has the Government incurred any loss by cancelling the contract. If so, the amount may be stated immediately.

N. N. Kuttappa
for Secretary to Government
& ex-officio

S V H 9x for report

Dis. No. 2562

22/9.

STATE MEDICAL OFFICER OF COORG
1501
22 SEP 1954
MERCARA

SRO 21.9.54

SUPERINTENDENT
169
CENTRAL PRISON
VIRAJPET

761
29.9.54

Resume Med. Officer no loss by cancelling the contract

Dis. No. 2757
4/10

Returned to Secy to Govt. S.V.H. Medical Officer no loss by cancellation of contract

MEDICAL OFFICER OF COORG
30 SEP 1954
MERCARA

COORG GOVERNMENT SECRETARIAT.
5 - OCT 1954

SRO 4/10

1773 Srirangapatna
28/9/54

C/S
4/10

No.B. 4564 /Medl.112/53-54. 99

Mercara, dt. the 12-10 Sept. 1954.

DESPATCHED.

To

The State Medical Officer,
Coorg, Mercara.

Subject:- Tender for the year 1954-55.

Sir,

I am directed to refer to your endt. No.nil dt.24.8.1954 on the subject mentioned above and to ~~enclose~~ return herewith, the four bonds in original after signature for necessary action.

The receipt of the four bonds may kindly be acknowledged.

Yours faithfully,

Secy.to the Govt.
G l.Deptt.II.

Copy to the Suptd.Civil Hospital, Mercara with reference to his letter No.850 dt.20-8-1954.

COORG GOVERNMENT SECRETARIAT
No. 30
23 OCT 1954

99

Office of the State Medical Officer,
Coorg, Mercara, Dt. 22nd Oct., 1954.

101-NK

From
The State Medical Officer,
Coorg, M E R C A R A.

To
The Chief Secretary to the
Government of Coorg, M E R C A R A.

Sub: Tender for the year 1954-55.

Ref: Your letter No. B.4564/Medl/112/53-54,
dated the 12th October,1954.

---

Sir,

I acknowledge receipt of four bonds refered to in the above letter.

Yours faithfully,

State Medical Officer.
C o o r g.

m in.

103

No.B. 5056 /Medl.112/53-54.

Mercara, dt.the 25 Oct.1954

LDC

To

The State Medical Officer,
Coorg, Mercara.

Subject:-Medical-Refund of security deposit of Javarappa, Baker, Mercara.

--

Sir,

I am directed to refer to your endt. No.2757 dated the 4th October, 1954 on the subject mentioned above and to say that the security deposit of Rs.200/-(Two hundred) of Sri Jowrappa, Baker, Mercara which has been forfeited may be refunded.

Yours faithfully,

Secy. to the Govt.
Gl.Deptt.II.

Copy to the T.O.Coorg.

Copy to the Suptd., Civil Hospital, Virajpet.

Pre

101

1057

Letter No.3836 dt.4-12-1954 from the State Medical Officer, Coorg.

---

Subject:-Tenders for the supply by contract ~~xxxxxxxxxx~~ to the Civil Hospital, Somwarpet.

--

The State Medical Officer has forwarded a bond obtained from Shri P.S.Appachu~~xxxxxxxx~~ Sri Krishna Dairy Farm, Kudige, who has agreed to supply milk to the Civil Hospital, Somwarpet, during the year 1954-55.

If approved, the bond may perhaps be returned to the State Medical Officer for safe custody after signature by the Chief Secretary. The bond is put up below for necessary signature.

C.S.

7/12 7/12/54

8/12/54

Draft letter to the S.M.O. put up for approval.

8/12/54.

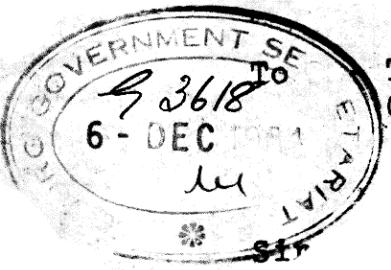
Issued no D 8378

8/12/54

GOVT Dis 478/54

No. 3836 Office of the State Medical Officer,
Coorg, Mercara, Dt. 4th Dec., 1954.

From - The State Medical Officer,
Coorg, M E R C A R A.




To The Secretary to the Government,
General Department II, Coorg, M E R C A R A.

Sir

I am sending herewith an agreement executed by Sri. P.S.Appachu, Milk Contractor, Kudige, for favour of signature and return.

Yours faithfully,

(T.B.Medapa)
State Medical Officer Coorg.

6.12.54

m in.

109

105

No.B. 8578 /D.Dis.478/54.

DESPATCH

Mercara, dt. the 8th Decr. 1954

To

The State Medical Officer,
Coorg, Mercara.

Subject:- Tenders for the supply of by contract to the Civil Hospital, Somwarpet.

--

Sir,

I am directed to refer to your letter No.3856 dt.4-12-1954 on the subject mentioned above and to return herewith the original bond of Shri P.S.Appachu, Sri Krishna Dairy Farm Kudige, after signature for necessary action.

Yours faithfully,

for Secy.to the Govt.
Gl.Deptt.II.

8/12